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A N G E L L

March 4, 2015

The ANGELL Pension Group, Inc.
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PERSONAL & CONFIDENTIAL

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Re: HSMC Nonqualified Plan

Dear Sir/Madam:

Enclosed for filing is the Disclosure Statement for the HSMC Nonqualified Plan to meet the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA for top-hat plans pursuant to DOL Reg. Section 2520.104-23.

Very truly yours,

A handwritten signature in black ink that reads "Peter L. Karlson". The signature is fluid and cursive.

Peter L. Karlson, J.D., LL.M.

PLK/tad

TOPHAT DOL LTR.DOC/14237-02

Enclosure

cc: Mary Chrysos, *Human Services Management Corp., Inc.*

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004/20150318

REPORTING AND DISCLOSURE STATEMENT
TOP HAT PLAN (DOL REG. §2520.104-23)

Name and Address of Employer: *Human Services Management Corp, Inc.*
321 Fortune Boulevard
Milford, MA 01757

EIN of Employer: *04-3082246*

The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Name of Plan: *HSMC Nonqualified Plan*

Date of Adoption of Plan: *November 5, 2014*

Number of Plans: *One (1)*

Number of Members of Plan: *Four (4)*



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