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March 26, 2015

VIA CERTIFIED MAIL-RETURN RECEIPT REQUESTED

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

Re: Top Hat Plan Statement Pursuant to 29 C.F.R. 2520-104-23
Employer: Mack & Associates, Ltd.
Address: 100 North LaSalle Street - Suite 2110, Chicago, IL 60602
EIN: 36-3906197


To Whom It May Concern:

Please be advised that the undersigned is corporate legal counsel for Mack & Associates, Inc. On March 18, 2015, Mack & Associates, Inc. adopted and now maintains two (2) plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, namely, one (1) plan named the Mack & Associates, Ltd. Stock Appreciation Rights Plan (the "SAR") and one (1) plan named the Mack & Associates, Ltd. Phantom Stock Plan (the "PSP"). The SAR currently benefits one (1) employee and the PSP currently benefits one (1) employee.

Mack & Associates, Inc., as the plan sponsor and Employer has authorized us to advise you that they will provide plan documents upon request.

Very truly yours,

COMAN & ANDERSON, P.C.

By: 

Daniel G. Coman

cc: Charlene Gorzela

CERTIFIED MAIL™

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