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December 21, 2016

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

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To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. §2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer:

Messenger International, Inc.
PO Box 888
Palmer Lake, CO 80133

Employer Identification Number: 59-3123555

Messenger International, Inc., maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Number of Plans and Participants in Each Plan: One (1) plan covering two (2) separate participants. Said Plan was adopted on May 10, 2016.

If you have any questions do not hesitate to contact myself or our attorney, Mark A. Ziebold, Esq., at 949-788-1819 or Mark@Zieboldlaw.com.

MESSENGER INTERNATIONAL, INC.

By 
Vicky Collings, Controller

