



ERISA/PUBLIC DISCLOSURE  
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Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

Dear Sir or Madam:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Nonqualified Top Hat Plans under Part I of Title I of ERISA. This filing is intended to comply with Department of Labor Regulations Section 2520.104-23:

- A. Name and Address of Employer:  
Group Management Services  
3750 Timberlake Dr.  
Richfield, OH 44286
- B. Employer Identification Number: 34-1707723
- C. Group Management Services maintains the following plans for a select group of management or highly compensated employees:
  - 1. Group Management Services Nonqualified Defined Contribution Plan  
Number of Participants: 7

In accordance with Section 104(a)(1) of ERISA, the Employer will provide Plan documents to the Secretary of Labor upon request.

Very truly yours,

Group Management Services

By: 

Title: President



**Lakeside Financial Partners**  
40 Eagle Valley Ct. | Cleveland, OH 44147

**CERTIFIED MAIL**



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TOP HAT PLAN EXEMPTION  
PENSION & WELFARE BENEFITS ADMIN  
U.S. Dept of LABOR  
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200 CONSTITUTION AVE, NW  
WASHINGTON, DC, 20210  
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