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January 3, 2019 2520190450124

CERTIFIED MAIL
RETURN RECEIPT REQUESTED
7016 0750 0000 9459 1819

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

Re: The Maner, Costersian & Ellis, P.C. Nonqualified Deferred Compensation Plan for
Income Principals

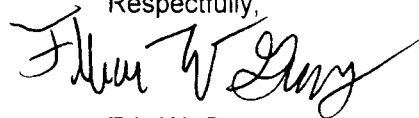
Dear Sir or Madam:

We are legal counsel to Maner, Costersian & Ellis, P.C. We file this statement on behalf of Maner, Costersian & Ellis, P.C. pursuant to Department of Labor Regulation Section 2520.104-23.

Name and Address of Employer: Maner, Costersian & Ellis, P.C.
2425 E. Grand River Ave.
Ste. 1
Lansing, MI 48912
Employer Identification Number: 38-2157642

Maner, Costersian & Ellis, P.C. has adopted the Maner, Costersian & Ellis, P.C. Nonqualified Deferred Compensation Plan for Income Principals (the "Plan"), an unfunded employee benefit plan under ERISA maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of Maner, Costersian & Ellis, P.C. As of the date of this letter, the plan has three participants. The Plan Administrator will provide the Department of Labor Plan documents upon request as required by ERISA Section 104(a)(6).

Please contact me with any questions or if you need additional information.

Respectfully,

Eric W. Gregory

FWG

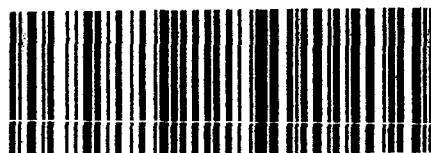
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DICKINSON WRIGHT PLLC

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