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U.S. DEPT. OF LABOR
OFFICE OF THE ASSISTANT SECRETARY

05 OCT 18 PM 12:54

September 26, 2005

Strategic Marketing Services, Inc.
Gerald J. Gulke
5717 Fitzgerald Road
Rockford, IL 61102-4911

36-4210353

CERTIFIED MAIL

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:

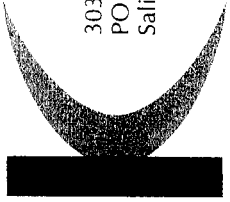
The above Employer has adopted a Deferred Compensation Plan with one participant, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

This letter is provided in order to comply with Labor Reg. 2520.104-23.

Yours truly,

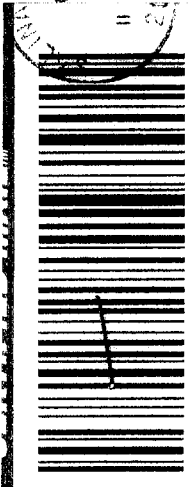


President

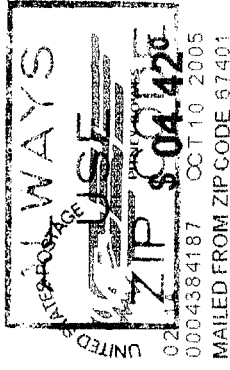
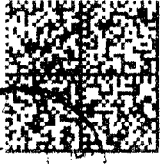


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KENNEDY AND COE, LLC



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