



HALL, KISTLER & COMPANY LLP
CONSULTANTS AND CERTIFIED PUBLIC ACCOUNTANTS

Lawyers
SUITE 700

2520060620744

November 23, 2005

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

The following statement is filed in compliance with Department of Labor Regulation 2520.104-23 to satisfy the reporting and disclosure requirements of Part 1 of Title 1:

Employer name and address: Hall, Kistler & Company LLP at 220 Market Avenue, South, Suite 700, Canton, Ohio 44702

Employer EIN: 34-0715770

The above-named employer is a partnership and maintains one unfunded plan for the purpose of providing deferred compensation for its partner/owners. The number of partner/owners participating in the non-qualified retirement plan is four.

Signature

Michael G. Eberhart, Managing Partner
Name and Title

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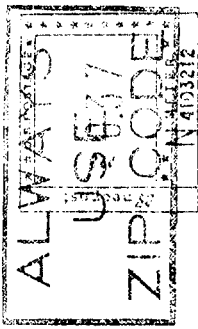
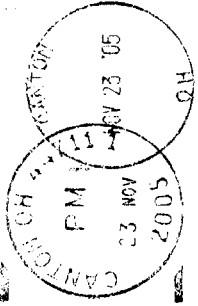
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