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7930 Sheridan Road, Kenosha, WI 53143 :: 262-653-8440 :: fax 262-654-5552 :: www.spebsqsa.org

Name of Taxpayer: SPEBSQSA, Inc
Address of Tax-Exempt Employer: 7930 Sheridan Road
Kenosha, WI 53143
E.I.N. 39-0926339

Top Hat Statement

By Plan Administrator

SPEBSQSA, Inc (the 'Employer'), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of SPEBSQSA, Inc (the "Plan") is to provide deferred compensation primarily for a select group of management and highly compensated employees. The number of employees covered under the Plan is seven 7 (seven). In addition, the Employer maintains 0 (zero) unfunded top-hat plans described in Department of Labor Regulations Section 2520.104-23(b). The number of employees covered under such plan is 0.

Date: 12/15/05

By: Frank Santarelli

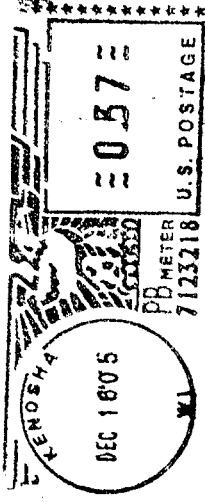
Title: Chief Financial Officer



SOCIETY FOR THE PRESERVATION AND ENCOURAGEMENT
OF BARBER SHOP QUARTET SINGING IN AMERICA

INCORPORATED

7930 SHERIDAN ROAD • KENOSHA, WISCONSIN • 53143-5199



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

