

2520060621440

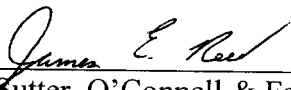
NOTIFICATION

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

06 FEB -7 AM 11:06

Re: Alternative Method of Compliance with the Reporting and Disclosure Requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974

This is to notify the Secretary of Labor that Sutter, O'Connell & Farchione Co., L.P.A. (Employer Identification Number: 01-0577837) maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees who will be participating in such plan has not yet been determined.



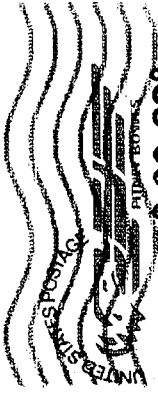
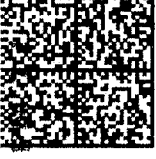
For Sutter, O'Connell & Farchione Co., L.P.A.

1/26/06
Date

**Sutter
O'Connell
& Farchione**
ATTORNEYS

CLEVE OH 441

30 JAN 2006



02 1A
0004357125 JAN 30 2006
MAILED FROM ZIP CODE 44114
\$ 00.63⁰⁰

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

www.irs.gov/efile