

TOP-HAT PLAN EXEMPTION STATEMENT¹

Top-Hat Plan Exemption
EBSA
Room N-1513
U.S. Department of Labor
200 Constitution Ave., NW
Washington, D.C. 20210

06 JUL 25 PM 1:57

Employer Name: Hyden, Miron & Foster, PLLC

Address: 200 Louisiana, Little Rock, Arkansas 72201

Employer EIN: 62-1699961

The Employer maintains a Plan (or Plans) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans: One qualified 401(k) plan, One non-qualified "top hat" plan

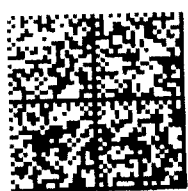
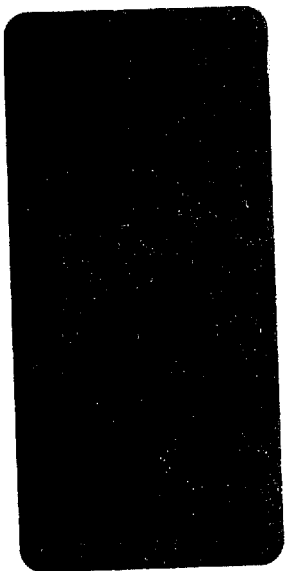
Number of Employees in Plan(s): 401(k) plan 11 non-qualified plan 4

¹ To avoid an annual return (Form 5500) filing requirement, the employer must submit this statement to the DOL no later than 120 days after the plan becomes subject to Part 1 of Title 1 of ERISA. DOL Reg. §2520.104-23(b). A plan generally becomes subject to Part 1 of the Title 1 of ERISA on the later of the date of adoption or the effective date of the plan. See DOL Reg. §2520.104b-2(a)(3). Only one statement is required per employer maintaining the plan or plans.

13 3110 0000 4627 7728



13



US POSTAGE
\$ 04.64
FIRST CLASS
Mailed From 72201
07/19/2006
031A 0004180746

13

Hyden, Miron & Foster, PLLC
Attorneys at Law
200 Louisiana
Little Rock, Arkansas 72201

TO:

TOP HAT EXEMPTION
EBSA ROOM N 1513D E
US DEPT OF LABOR
200 CONSTITUTION AVE NW
WASHINGTON DC 20210

Return Receipt Requested