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U.S. DEPARTMENT OF LABOR
E.O.S.A. DISCLOSURE

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3141 Stage Post Drive

Bartlett, TN 38133

901.373.9314

www.toprx.com

September 1, 2006

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
United States Department of Labor
200 Constitution Avenue, N.W.
Washington, D C 20210

Dear Sir or Madam:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Parts 1, Title 1, as provided for an unfunded plan for a select group of management or highly compensated employees in the D.O.L. Regulation 2520.104-23 the following information is provided:

1. The name of the employer is:
TOP RX, Inc.
2. The mailing address of the employer is:
3141 Stage Post Drive, Bartlett, TN 38133
3. The employer's federal identification number (EIN) is:
62-1422578
4. The number of plans and the number of participants in each plan is:
one plan covering one employee. The above named employer maintains this plan primarily for the purpose of providing deferred compensation benefits to a select group of management or highly compensated employees.

The employer will send a copy of all plan documents and agreements to the Secretary, upon request.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "John T. Ray".

John T. Ray
President and CEO

Top RX
3141 Stage Post Drive
Bartlett, TN 38133

MEMPHIS TN 381

29 AUG 2006 PM



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