

JENTNER  
FINANCIAL GROUP

2520070730864

CommonWealth Square  
302 N. Cleveland-Massillon Road  
Akron, Ohio 44333-9303

Phone (330) 668-1000  
Fax (330) 668-1006  
www.jentner.com

January 17, 2007

**VIA CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

Secretary of Labor  
Top-Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, DC 20210

07 JAN 23 AM 11:07

**Re: The Jentner Corporation Deferred Incentive Compensation Plan**

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to The Jentner Corporation Deferred Incentive Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: The Jentner Corporation, CommonWealth Square, 302 N. Cleveland-Massillon Road, Akron, Ohio 44333-9302.
2. Employer's Employer Identification Number: 34-1446973.
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Employer hereby states that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the number of employees in the Plan as of January 1, 2007 is 1.

*Celebrating over 20 years of service*

Secretary of Labor


[Date] -

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Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

The Jentner Corporation

By:   
Its: President

JENTNER FIN  
Commonwealth Square  
302 N. Cleveland-Massie  
Akron, Ohio 44333-9300



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SECRETARY OF LABOR  
TOP-HAT PLAN EXEMPTION  
PENSION AND WELFARE BENEFITS  
ADMINISTRATION  
ROOM N-5644  
U.S. DEPARTMENT OF LABOR  
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