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GOULD EVANS AFFILIATES, P.A.

07 FEB 15 AM 10:50

JANUARY 30, 2007

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

RE: GOULD EVANS AFFILIATES, P.A. – DEFERRED COMP PLAN

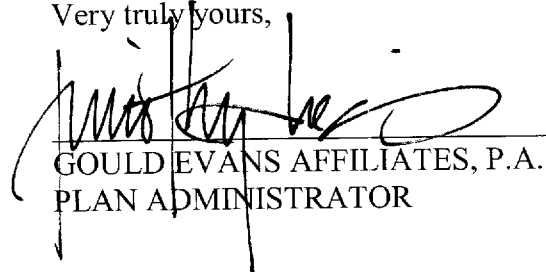
Dear Sir/Madam:

Pursuant to the provisions of Department of Labor regulations at 29 C.F.R. § 2520.104-23, you are hereby notified that the employer named in item (1) below maintains a plan or plans (as identified in item (2) below) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item (2) below also sets forth the approximate number of participants in each plan as of the date of this letter.

Item (1): **NAME, ADDRESS AND EMPLOYER IDENTIFICATION NUMBER
(EIN) OF EMPLOYER MAINTAINING PLAN**
Employer: Gould Evans Affiliates, P.A.
Address: 4041 Mill Street
 Kansas City, Missouri 64111
FEIN: 48-1010359

Item (2): **NAME AND NUMBER OF PARTICIPANTS IN EACH
PLAN TO WHICH THIS NOTIFICATION APPLIES**
Name of Plan: Gould Evans Affiliates, P.A. – Deferred Comp Plan
Number of Participants in the above Plan: 12

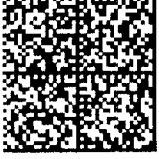
Very truly yours,


GOULD EVANS AFFILIATES, P.A.
PLAN ADMINISTRATOR

Gould Evans Associates, LC
4041 Mill Street
Kansas City, Missouri 64111

Gould Evans

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