

February 19, 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

07 FEB 27 AM 10:54

Re: Top Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 on behalf of our client Richard L. Bowen & Associates, Inc. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: Richard L. Bowen & Associates, Inc.
2. Employer Address: 13000 Shaker Blvd., Cleveland, Ohio 44120
3. Employer EIN: 34-1156989
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: One (1)
6. Number of Employees in each Plan(s): One (1)

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a)(1) of ERISA.

Sincerely,



James S. Aussem

JSA/jkj

cc: Richard L. Bowen
Elizabeth Irwin

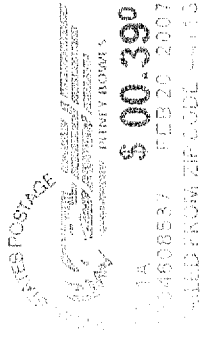
J:\JSA\Bowen\Deferred Compensation\ERISA Statement.doc

The Tower at Erieview
1301 East 9th Street, Suite 1900, Cleveland, Ohio 44114-1862
tel 216.241.6602 fax 216.621.8369 www.westonhurd.com

Weston Hurd LLP
A Company of Law

The Tower at Brickview
1301 East 9th Street, Suite 1900
Cleveland, Ohio 44114-1802

Cleveland • Columbus • Akron



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

