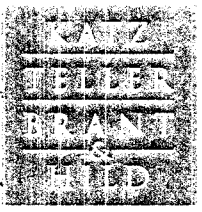


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A Legal Professional Association

Stephen C. Kisling
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April 16, 2008

Top Hat Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: The Center for Closing the Health Gap

Dear Sir or Madam:

On behalf of the above employer, we enclose herewith the statement required by DOL Reg. Sec. 2520.104-23(b).

If you have any questions concerning this matter, please contact the undersigned.

Sincerely yours,

Stephen C. Kisling

SCK/jlw
Enclosure

KTBH: 4851-7169-1522, v 1

STATEMENT AS REQUIRED BY DOL REG. SECTION 2520.104-23(b)

1. Employer's Name: The Center for Closing the Health Gap
Address: 3120 Burnett Avenue, Suite 201
Cincinnati, OH 45229
EIN: 20-0902286
2. The Employer maintains a nonqualified deferred compensation plan for one management/highly compensated employee.

