

Panagiotu Pension Advisors, Inc.

401(k) & RETIREMENT PLAN ADMINISTRATORS

2520082702798

05/02/08 8:46

May 2, 2008

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Re: Top Hat Plan Exemption

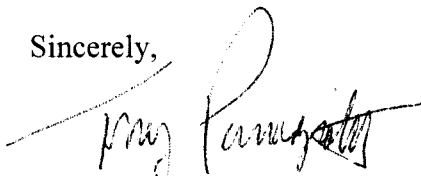
Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Nonqualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: Johnson, Stone & Pagano, P.S.
2. Employer Address: 1501 Regents Blvd., Suite 100
Fircrest, WA 98466-6097
3. Employer EIN: 91-1623649
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: Two (2)
6. Number of Employees in each Plan: Plan #1: One (1) Employee
Plan #2: Four (4) Employees

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

Sincerely,

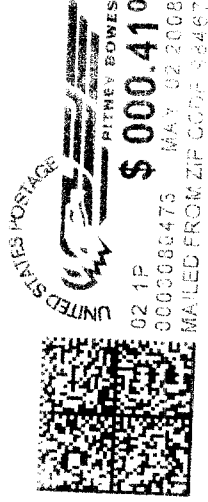


Anthony G. Panagiotu, C.P.A., J.D.

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University Place, WA 98467-2241



TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY ADMIN
ROOM N-1513
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVE NW
WASHINGTON DC 20210

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