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August 28, 2008

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

Employer: Missouri Society of Certified Public Accountants
540 Maryville Centre Drive, Suite 200
St. Louis, MO 63141
Employer Identification No. 44-0561387

Re: Statement under DOL Reg. §2520.104-23 for
Section 457(b) Deferred Compensation Plan

The Missouri Society of Certified Public Accountants (the "Employer") has adopted a Section 457(b) Deferred Compensation Plan (the "Plan"). The Plan is unfunded, and its purpose is to provide deferred compensation to a select group of management or highly compensated employees of the Employer. Each participating employee falls within this category. Presently, five employees of the Employer have been selected for participation, but the provisions of the Plan authorize the Employer to add additional employees in the Employer's discretion.

Missouri Society of
Certified Public Accountants

By: *R J E Mels*

Its: *Chairman of the Board*

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Requested

