

ALLERGY & ASTHMA
CERTIFIED ALLERGY & ASTHMA CONSULTANTS

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Via Certified Mail, Return Receipt Requested

January 6, 2009

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

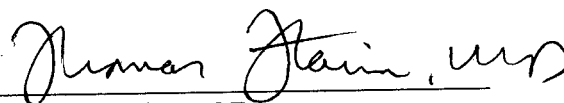
Dear Sir or Madam:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Part 1, Title 1, as provided for an unfunded plan for a select group of management or highly compensated employees in 29 CFR § 2520.104-23 the following information is provided:

1. The name of the employer is Certified Allergy Consultants, P.C., d/b/a Certified Allergy and Asthma Consultants.
2. The mailing address of the employer is 8 Southwoods Boulevard, Albany, New York 12211.
3. The employer's federal identification number (EIN) is 141547730.
4. The employer maintains one (1) unfunded plan (the "Certified Allergy Consultants, P.C. Severance Pay Plan") covering six (6) employees.
5. The above named employer maintains this plan primarily for the purpose of providing deferred compensation benefits to a select group of management or highly compensated employees.

The employer will send a copy of all plan documents and agreements to the Secretary, upon request.

Respectfully submitted,



Thomas Flaim, M.D.

President of Certified Allergy Consultants, P.C

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CERTIFIED MAIL™

Certified Allergy & Asthma Consultants
8 Southwoods Boulevard
Albany, NY 12211



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ALLERGY & ASTHMA
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Practice limited to allergy, asthma and clinical immunology

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