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Roth Staffing
COMPANIES, L.P.

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January 7, 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,

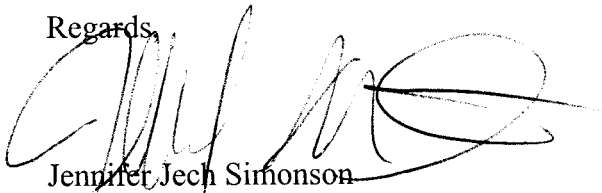
In reviewing our files, we determined that we did not have a copy of an earlier Top Hat Exemption Letter submission. At present, our Non-Qualified Deferred Compensation Plan Advisors are unable to locate copies of the submission as well. To ensure the completeness of our file, we are sending you the attached ERISA Notice for Unfunded Deferred Compensation Plans.

Should you have any questions, you may contact our Lead Plan Advisor, Jeff Andrews of Raymond Wesley at:

Jeff Andrews
1001 Dove St., Ste 190
Newport Beach, CA 92660
949-553-8040

You may contact me directly at (714) 919-5234.

Regards,



Jennifer Jech Simonson
General Counsel
Roth Staffing Companies, L.P.

Ultimate Staffing Services • Ledgent • Adams & Martin Group

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Orange, California 92868
Ph: 714.939.8600 • Fx: 714.939.3838
www.rothstaffing.com

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the **ONLY** STAFFING
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U.S. Department of Labor
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Washington, DC 20210

Dear Sir or Madam:

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

1. The name of the employer is: Roth Staffing Companies, L.P.

2. The mailing address of the employer is:

333 City Blvd West
Suite 100
Orange, CA 92868

3. The employer's federal identification number (EIN) is: ~~33-063164~~

33-0633164

4. The number of plans and the number of participants in each plan is:

1 plan covering 37 employees. 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,

Jennifer Simonson
General Counsel



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Orange, CA 92868

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Employee Benefits Security Administration
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