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A Legal Professional Association

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January 21, 2009

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

Re: Jeff Wyler Automotive Family, Inc.

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,

A handwritten signature in black ink, appearing to read "Stephen C. Kisling".

Stephen C. Kisling

SCK:nae

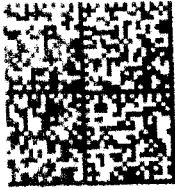
STATEMENT AS REQUIRED BY DOL REG. SECTION 2520.104-23(b)

1. Employer's Name: JEFF WYLER AUTOMOTIVE FAMILY
Address 829 Eastgate South Drive
Cincinnati, OH 45245
EIN: 31-0842514

2. The Employer maintains a nonqualified deferred compensation plan for one management/highly compensated employee.



KATZ TELLER BRANT & HILD
A LEGAL PROFESSIONAL ASSOCIATION
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CINCINNATI, OHIO 45202-4787



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