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a division of

SS&amp;G Financial Services

Akron Office  
 301 Springside Drive  
 Akron, Ohio 44333  
 (330) 670-5316  
 fax (330) 668-2538  
 www.SSandG.com

February 10, 2009

**VIA CERTIFIED MAIL**

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

**Re: *Non-Qualified Deferred Compensation Agreement  
 Top Hat Plan Exemption***

To Whom It May Concern:

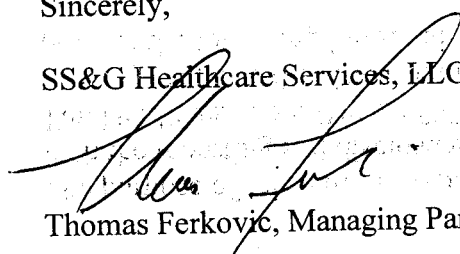
The purpose of this letter is to provide alternative single filing compliance with the reporting and disclosure requirements regarding Non-Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(d), we provide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

1. Employer Name: SS&G Healthcare Services, LLC
2. Employer Address: 275 Springside, Suite 100, Akron, OH 44333
3. Employer EIN: 34-1888432
4. The Plan is maintained primarily for the purpose of providing deferred compensation for key employees, Ronnen Isakov and Cynthia Blain.
5. Number of Plans: 1
6. Number of Employees in Plan: 2

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

Sincerely,

SS&amp;G Healthcare Services, LLC

  
 Thomas Ferkovic, Managing Partner

*Ohio's premier  
 provider of  
 financial and  
 business services.*

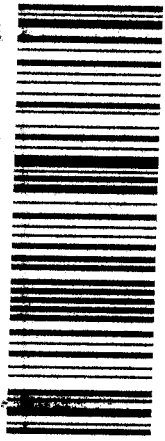
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Personal & confidential

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