



UNITED
Benefits Group

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EBSA/PUBLIC DISCLOSURE

2009 AUG 26 PM 2:29

August 20, 2009

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

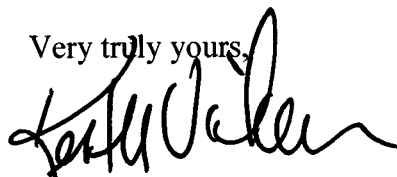
Dear Gentlemen/Ladies:

This is to provide notice under 29 C.F.R. § 2520.104-23. United Benefits Group (the "Company") maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan is The United Benefits Group Nonqualified Deferred Compensation Plan, which covers one employee.

The Company's employer identification number is 01-0689331. The Company's address is: United Benefits Group, P.O. Box 169005, Kansas City, Missouri 64116-9005.

If you have any questions, please let us know.

Very truly yours,



Keith R. Vickers

{00008878v1}



UNITED BENEFITS GROUP
 1251 N.W. Briarcliff Parkway Suite
 P.O. Box 169005
 Kansas City, Missouri 64116

CERTIFIED MAIL



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