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 2009 DEC 29 AM 10:48



December 18, 2009

**CERTIFIED MAIL
 RETURN RECEIPT REQUESTED**

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

Dear Sir or Madam:

Re: Buffalo Hearing & Speech Center, Inc.
 457(b) Deferred Compensation (the "Plan")
Dated as of October 7, 2009

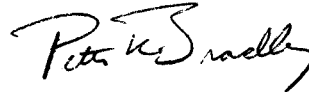
Pursuant to Department of Labor Regulation § 2520.104-23, this statement is filed for the Plan for the purpose of satisfying the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974. Buffalo Hearing & Speech Center, Inc. pursuant to the terms of the Plan, provides unfunded, additional retirement benefits for a select group of management or highly compensated employees. The following information is included as part of this statement.

1. The name and address of the employer:
 Buffalo Hearing & Speech Center, Inc.
 50 E. North Street
 Buffalo, NY 14203-1002
2. The Employer Identification Number assigned by the IRS to the employer:
 16-0776186
3. The employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. One (1) employee is covered under the Plan. This coverage number is accurate as of October 7, 2009, and the number of employees covered after that date may change.
4. The Plan has an effective date of October 7, 2009.

A copy of the Plan is available upon request as required by Section 104(a)(1) of ERISA.

The undersigned attorney respectfully submits this statement on behalf of the employer.

Sincerely,

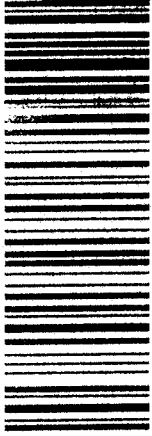


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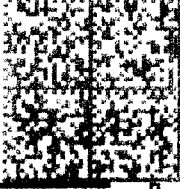
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cc: Thomas Mohr

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Hodgson Russ^{LLP}
ATTORNEYS

The Guaranty Buildings
140 Pearl Street, Suite 100
Buffalo, New York 14202-4040

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