

SLOAN, EISENBARTH, GLASSMAN, MCENTIRE & JARBOE, L.L.C.

Arthur A. Glassman
* James R. McEntire
Alan V. Johnson
Martha A. Peterson
Vernon L. Jarboe
Stephen D. Lanterman*
Brian M. Jacques
Christopher W. Sook**
Shaye L. Downing
Michael S. Heptig
Danielle N. Davey

Of Counsel:
James Richard Biles

Retired:
Eldon Sloan
Myron L. Lstrom
Louis F. Eisenbarth
James W. Sloan

All admitted in Kansas
*Admitted in Nebraska
**Admitted in Missouri

Topeka Office:

1000 Bank of America Tower
534 S. Kansas Avenue
Topeka, KS 66603-3456
(785) 357-6311
(785) 357-6340 (Fax)

Lawrence Office:

842 Louisiana Street
Lawrence, KS 66044
(785) 842-6311
(785) 842-6312 (Fax)

Reply to Topeka Office

December 29, 2009

Top Hat Plan Exemption
Employee Benefits Security administration
Room N-1513
U.S. Department of Labor
2000 Constitution Avenue NW
Washington, D.C. 20210

Re: Reporting of Deferred Compensation Plan


Dear Sir or Madam:

This letter is provided pursuant to 29 C.F.R. § 2520.104-23 by Drs. Kohake, Deutscher & Hefner, Optometrists, P.A., a corporation organized and existing under the laws of the State of Kansas. The address for the corporation is Suite 112, Four Townsite Plaza, Topeka, KS 66602. The EIN for the corporation is 48-0773903.

Drs. Kohake, Deutscher & Hefner, Optometrists, P.A., declare that it maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There is one such plan at this time and there is one employee in the plan.

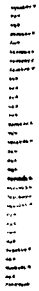
If you have any questions, please feel free to contact me.

Very truly yours,


Arthur A. Glassman
email: aglassma@sloanlawfirm.com

AAG:jms
cc: Client

EBSA/PUBLIC DISCLOSURE
2010 JAN -6 AM 7:49



SLOAN LAW FIRM

Sloan, Eisenbarth, Glassman,
McEntire & Jarboe, L.L.C.

1000 Bank of America Tower
534 South Kansas Avenue
Topeka, Kansas 66603-3456

ADDRESS SERVICE REQUESTED



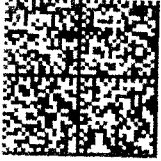
PITNEY BOWES

\$ 000.440

02 1P

0003142108 DEC 30 2009

MAILED FROM ZIP CODE 66603



TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY
ADMINISTRATION
ROOM N-1513
U.S. DEPARTMENT OF LABOR
2000 CONSTITUTION AVENUE NW
WASHINGTON, D.C. 20210