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A Legal Professional Association

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April 19, 2010

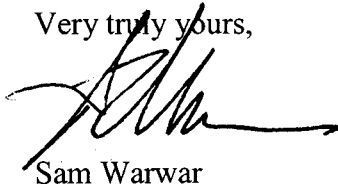
U.S. Department of Labor
 Employee Benefits Security Administration
 Top-Hat Plan Exemption
 200 Constitution Ave. N.W., N-1513
 Washington, D.C. 20210

Re: Community Blood Center/Community Tissue Services
 349 South Main Street
 Dayton, Ohio 45402
 EIN: 31-0684163

Dear Sir or Madam:

On behalf of Community Blood Center/Community Tissue Services (the "Employer"), this letter hereby declares in accordance with Department of Labor Regulation Section 2520.104-23(b) that the purpose of the Community Blood Center/Community Tissue Services 457(b) Plan (the "Plan") is to provide deferred compensation for a select group of management or highly compensated employees. Currently, the number of employees participating under the Plan is six (6). The Employer maintains one other unfunded top-hat plan described in Department of Labor Regulation Section 2520.104-23(b). The plan has five (5) participants.

Very truly yours,



Sam Warwar

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cc: Ms. Julie Belden

COOLIDGE WALL

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