



280 East 96th Street
Suite 250
Indianapolis, IN 46240

2520110590413

T 317.705.1800
F 317.660.6640
W UBAbenefits.com

ERISA/PUBLIC DISCLOSURE

2011 JAN 10 PM 2:27

December 30, 2010

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, N.W.
Washington, DC 20210

Re: United Benefit Advisors, LLC (the "Employer")

To Whom It May Concern:

In compliance with 29 C.F.R. § 2520.104-23, the undersigned Employer provides the following information:

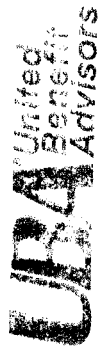
United Benefit Advisors, LLC
280 East 96th Street, Suite 250
Indianapolis, IN 46240-3853

Employer Identification Number: 30-0045379

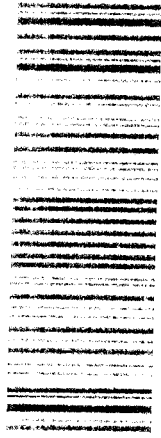
The Employer maintains the Nonqualified Deferred Compensation Agreement (the "Agreement") primarily for the purpose of providing unfunded deferred compensation for a select group of management or highly compensated employees. The Agreement is the Employer's only unfunded deferred compensation plan and covers one employee. The Agreement was adopted on December 29, 2010, but is effective as of July 1, 2010. The Employer will provide plan documents to the Secretary of Labor upon request.

Sincerely,

William J. Howell, President

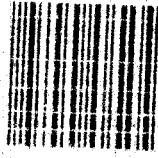


280 East 96th Street
Suite 250
Indianapolis, IN 46240



7006 1140 0000 1099 7070

**RETURN RECEIPT
REQUESTED**



U.S. POSTAGE
PAID
CARMEL, IN
46032
PERMIT NO. 11
AMOUNT

\$5.54
000F1996-14

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