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DEVITT D. BARNETT  
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September 6, 2011

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: Top-Hat Exemption

Ladies and Gentlemen:

Our client, Seattle Hand Surgery Group, P.C., located at 600 Broadway, Suite 440, Seattle, Washington, EIN: 91-1652268, established a non-qualified deferred compensation plan, adopted and effective June 14, 2011. The purpose of this letter is to comply with the one-stop reporting procedures under DOL Reg. § 2520.104-23 under Part I of Title I of the Employee Retirement Income Security Act of 1974 (ERISA). The employer currently maintains one Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan currently covers six employees.

If you require any additional information, please contact the undersigned.

Sincerely,

THORSON BARNETT & McDONALD, P.C.

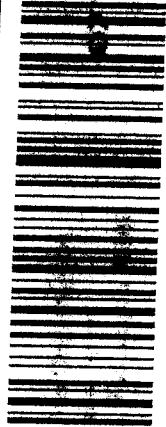


Devitt D. Barnett

DDB/bo

cc: James Carrithers, CPA  
Adam Snyder, Esq.

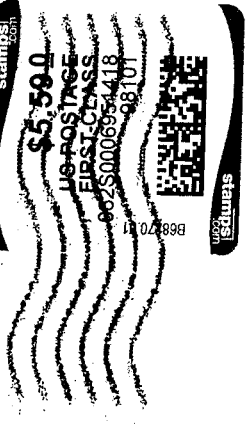
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