

February 21, 2013

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, D.C. 20210

Re: Stevens & Keesling, P.C. Deferred Compensation Plan

Dear Sir or Madam:

Stevens & Keesling, P.C. (the "Company") is filing this notice on the Stevens & Keesling, P.C. Deferred Compensation Plan (the "Plan") pursuant to Department of Labor Regulation § 2520.104-23.

The name of the Company is Stevens & Keesling, P.C. The Company's address is 1607 N. Patterson Street, Valdosta, GA 31602, and the Company's Employer Identification Number is 58-2069939.

The Company maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Company maintains one plan. The Plan currently covers one employee.

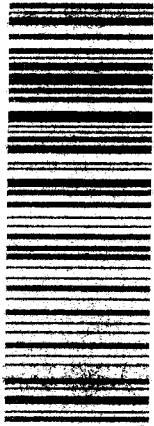
Sincerely,

Jeff D. Stearns, President

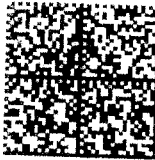
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U.S. DEPARTMENT OF LABOR



STEVENS & KEESLING, P.C.
 CERTIFIED PUBLIC ACCOUNTANTS and BUS
 Post Office Box 1247 • Valdosta, Georgia 31602



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