

September 27, 2013

VIA UPS NEXT DAY AIR

US Dept of Labor Employee Benefits
Security Admin
Top Hat Plan Exemption
200 Constitutional Avenue, NW, N-1513
Washington , DC 20210

DFVCP
P.O. Box 71361
Philadelphia, PA 19176-1361

Re: Top Hat Plan Correction Filing
Neuro Pain Consultants, P.C.
EIN: 38-3393457

Gentlepeople:

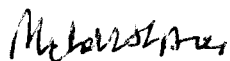
Enclosed is the correction filing for this plan. Pursuant to the correction procedure:

1. Enclosed is the "Top Hat Plan Filing Under 29 CFR § 2520.104-23" in the filing with EBSA.
2. Enclosed is the Form 5500 for the Plan and a check for \$750.00 made payable to the "U.S. Department of Labor" in the filing with DFVCP.

Please call me if you have any comments or questions, or if you need additional information.

Thank you for your cooperation.

For the Firm,



Michael R. Shpiece
(313) 965-7994
michael.shpiece@kitch.com

MRS:pps

US Dept of Labor Employee Benefits Security Admin

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Cc: Greg Drutchas

Matt Martin

Adam Scoll

John D. Nemes

TOP HAT PLAN FILING UNDER 29 CFR § 2520.104-23

Please take notice that Neuro Pain Consultants, P.C. (the "Corporation") maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan is entitled the "MSA Retirement Payments Plan," and covers 5 employees.

Please call John Nemes, at 248-615-9500 if you have any questions or need any additional information.

Respectfully submitted,

Neuro Pain Consultants, P.C.
Attn: John Nemes
799 Denison Ct., 2d Floor
Bloomfield, MI 48307
EIN: 38-3393457

Dated: September 27, 2013.

DET02:1778352

