



Rea & associates

a brighter way

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**NOTIFICATION LETTER TO THE DEPARTMENT OF LABOR
FOR NON-QUALIFIED DEFERRED COMPENSATION ARRANGEMENT**

TO: Top-Hat Plan Exemption
Pension and Welfare Benefits Administration, Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

FROM: Rea & Associates, Inc.
419 West High Avenue
P.O. Box 1020
New Philadelphia, Ohio 44663
Employer I.D. No.: 34-1310124

DATE: November 1, 2013

Dear Sir or Madam:

This letter constitutes the statement required by Department of Labor Regulation Section 2520.104-23 to be filed with the Secretary of Labor in respect to non-qualified deferred compensation arrangements maintained by Rea & Associates, Inc. (the "Employer").

Employer maintains the non-qualified deferred compensation arrangement for the following employee who is a member of a select group of management and/or highly compensated:

Kyle Stemple

In addition, the employer no longer maintains an arrangement for the following employees that were previously reported.

Dennis Gallant
Ruth E. Goertz

Thank you for your attention to this matter.

Rea & Associates, Inc.

By: *Debi Gellenbeck*
Debi Gellenbeck, COO/Secretary

**VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Rea & associates

419 W. High Ave.
P.O. Box 1020
New Philadelphia, OH 44663-6120



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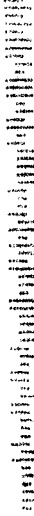


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MAILED PERMIT NO. 44663

TOP-HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS
ADMINISTRATION, ROOM N-5644
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE, N.W.
WASHINGTON, D.C. 20210

20210



CPA and business services