

EASTMAN & SMITH LTD.

ATTORNEYS AT LAW

Established 1844

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December 30, 2013

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

Re: Pain Management Group, LLC Deferred Compensation Plan
Our File No. P1615-201145

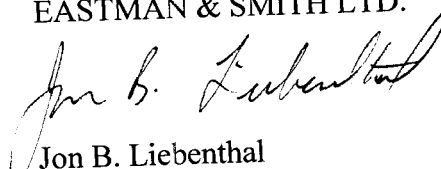
Dear Sir or madam:

Please find enclosed an original and one (1) copy of a Top Hat Plan Exemption letter with regard to Pain Management Group, LLC. Please return a file-stamped copy of this letter to me in the enclosed self-addressed, stamped envelope.

If you have any questions or concerns, please don't hesitate to contact me.

Very truly yours,

EASTMAN & SMITH LTD.



Jon B. Liebenthal

JBL/amb
Enclosures

Columbus

• Toledo

• Findlay

• Novi

2013-12-31
2013-12-31-7

December 31, 2013

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

Re: Nonqualified Deferred Compensation Plan Registration Statement

Dear Sir/Madam:

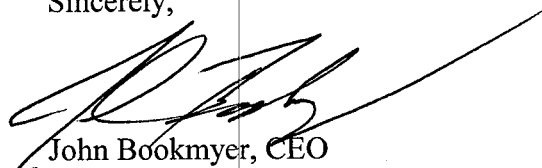
This is to provide the information required by ERISA Regulation 2520.104-23 regarding nonqualified compensation arrangements for a select group of management level or highly compensated employees.

Employer's Name:	Pain Management Group, LLC
Address:	123 East Crawford Street Findlay, OH 45840
Employer ID Number:	26-4287537
Plan Name	Pain Management Group, LLC Deferred Compensation Plan

The employer maintains the above nonqualified deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management executives or highly compensated employees. There is currently one individual eligible for this Plan. The employer maintains no other nonqualified deferred compensation plans.

For any further information, please contact me at (567) 225-8080

Sincerely,



John Bookmyer, CEO

CERTIFIED MAIL™



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RETURN RECEIPT REQUESTED

