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Firley, Moran, Freer & Eassa, CPA, P.C.

5010 Campuswood Drive · East Syracuse, NY 13057
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December 31, 2013

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

Dear Sir or Madam:

On September 30, 2013, Firley, Moran, Freer & Eassa, CPA, P.C. adopted a "Top Hat" plan on behalf of Andrew M. Eassa.

This statement is being provided pursuant to 29 C.F.R. Section 2520.104-23(b) in connection with the Plan.

1. Name, address and employer identification number:

Firley, Moran, Freer & Eassa, P.C.
5010 Campuswood Drive, Suite 4
East Syracuse, NY 13057
EIN: 16-1148763

2. The employer hereby declares that the Plan is being maintained primarily for the purpose of providing deferred compensation for the highly compensated employee named above.
3. The total number of such plans maintained by the employer is three (3). The number of employees in such plan is one (1).

The employer will provide any documentation to the Department of Labor upon its request.

Very truly yours,

Robert E. MacLeod, CPA
Principal

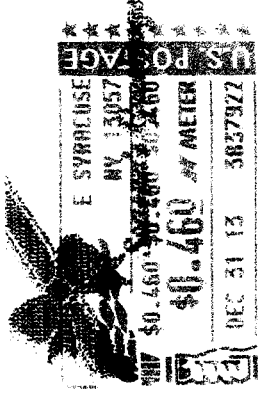
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