



northwest plan services, inc.

Consultants and Actuaries

2520130092941

February 24, 2014

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

Re: Top Hat Exemption

Ladies and Gentlemen:

Our client, Strategic Benefit Advisors, Inc., located at 2392 Mt. Vernon Road, Suite 200, Dunwoody, GA 30338, EIN: 03-0415817, established a non-qualified deferred compensation plan adopted and effective December 16, 2013. The purpose of this letter is to comply with the one-stop reporting procedures under DOL Regulation 2520.104-23 under Part I of Title I of the Employee Retirement Income Security Act of 1974 (ERISA). The employer currently maintains one Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan currently covers one employee

If you require any additional information, please contact the undersigned.

Sincerely

Timothy M. Wulfekuhle
Principal
Northwest Plan Services, Inc.

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northwest plan
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