

2520140934208



250 W. Old Wilson Bridge Road  
Suite 300

Worthington, Ohio 43085

614-396-4200 614-396-4210 FAX

www.whalencpa.com

Sent Certified Mail, Return Receipt Requested

July 25, 2014

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

2014 JUL 29 PM 4: 37

Re: **Filing Under DOL Reg. Sec. 2520.104-23**

Dear Sir/Madam:

In accordance with DOL Reg. Sec. 2520.104-23, this letter serves as notification that effective as of May 7, 2014, Whalen and Company, Inc. (the "Plan Sponsor") adopted the Whalen and Company, Inc. Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. At the present time, the plan covers only one (1) employee.

The name, address and employer identification number of the Plan Sponsor are:

Whalen and Company, Inc..  
250 Old Wilson Bridge Road  
Worthington, Ohio 43085  
EIN: 31-0984945

A copy of the plan will be provided to the Secretary of the Department of Labor upon request.

Respectfully submitted,

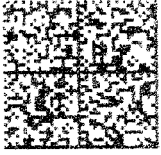
Richard D. Crabtree, President of the Plan Sponsor

RE: WHALEN AND COMPANY, INC. 2520.104-23

**Whalen & Company**  
CPAs  
and consultants  
250 W. Old Wilson Bridge Road  
Suite 300  
Worthington, Ohio 43085  
[www.whalenpa.com](http://www.whalenpa.com)



7013 1710 0000 6024 1511



UNITED STATES POSTAGE  
FIRST CLASS  
\$ 06.48<sup>9</sup>  
9994623179 JUL 23 2014  
MAILED FROM ZIP CODE 43085

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

20210

