**NOTICE TO INTERESTED PERSONS
REGARDING TRANSACTION INVOLVING THE
McHENRY LAW FIRM RETIREMENT PLAN AND TRUST**

The proposed transaction has met the requirements for tentative authorization by the Department of Labor (the Department) pursuant to PTE 96-62. If the submission by the Applicant receives final authorization by the Department, the sanctions resulting from the application of sections 406(a)(1)(A) and (D) and 406(b)(1) and (b)(2) of the Employee Retirement Income Security Act of 1974 (the Act) and section 4975(c)(1)(A), (D), and (E) of the Internal Revenue Code (the Code), shall not apply to the proposed transaction.

The McHenry Law Firm Retirement Plan and Trust (the Plan) owns a real estate tract of approximately 35 acres (the Property) which is owned adjacent to the Robert McHenry, P.A. building. The employer and trustees propose that Robert and Donna McHenry, husband and wife, will purchase the Property from the Plan. The sale by the Plan will be a one-time transaction for cash, and no commission or other expenses associated with the sale will be charged to the Plan. The Property was purchased by the Plan in 1999, for $52,000. An appraiser has determined that the fair market value of the Property as of January 26, 2009, is $71,000. The appraiser considered the fact that the Property is adjacent to that owned by a separate LLC, the shareholders of which are Robert and Donna McHenry, and concluded that no premium to this valuation is appropriate. The purchase price will be the greater of $71,000 or the fair market value of the Property on the date of sale, as determined by an independent appraiser. The independent appraiser is Brett Sullivan, with Arkansas Appraisal Associates. The appraisal will be updated as of the date of the sale.

The authorization is subject to the following conditions[1]:

> --The terms and conditions of the proposed transaction are at least as favorable to the Plan as those obtainable in an arm's length transaction with an unrelated party;
>
> --The proposed transaction is a one-time transaction for cash;
>
> --The Plan pays no commissions, costs, or other expenses in connection with the proposed transaction;
>
> --The Plan receives the greater of: (1) $71,000; or (2) the fair market value of the Property on the date of the sale as determined by a qualified independent appraiser; and

[1] The applicant understands that, if final authorization is granted, the Department is considering only the proposed sale of the Property and is not opining on whether the original acquisition of the Property by the Plan met the requirements of Part 4 of Title 1 of the Act.

--Robert and Donna McHenry, as the Plan Trustees, will review and approve the methodology used by the qualified, independent appraiser, will ensure that such methodology is properly applied in determining the Property's fair market value on the date of the sale, and will also determine whether it is prudent to go forward with the proposed transaction.

The Plan has a significant reason for entering the transaction. The Property in question is unimproved real estate. The Plan derives no income from the Property. Recently, it has become apparent that substantial improvements are needed to protect the value of the Property which the Plan is not in a position to make. Further, this sale will allow the Plan to convert the assets to a liquid asset with opportunity for growth and eliminate potential costs due to liability and adverse property actions by third parties.

PTE 96-62 requires that the proposed transaction be substantially similar to the transactions described in at least two individual exemptions previously granted by the Department within the sixty-month period ending on the date of filing of the written submission. The substantially similar individual exemptions are located at 71 Fed. Register 14008 (March 20, 2006), IPTE 2006-02, granted to Pennsylvania Institute of Neurological Disorders, Inc. Profit Sharing Plan; 72 Fed. Register 51473 (September 7, 2007), IPTE 2007-16, granted to Victor P. Olson Profit Sharing Plan.

(a) In PTE 2006-02 - The Pennsylvania Institute of Neurological Disorders, Inc. Profit Sharing Plan, (71 Fed. Register 14008, March 20, 2006), a prohibited transaction exemption was granted to The Pennsylvania Institute of Neurological Disorders, Inc. Profit Sharing Plan for the sale of a parcel of unimproved real property to Mahmood Nasir, M.D., a party in interest with respect to the plan. In that prohibited transaction exemption, the land was adjacent to property owned and resided on by Dr. Nasir. The appraiser considered the adjacency of the land, but did not add a premium to the value of the land for sale to Dr. Nasir. The sale was a one time cash transaction. The purchase price was the greater of (1) $81,000 or (2) the current fair market value of the property as of the date of the sale. The plan paid no commissions, costs, or other expenses in connection with the sale. The same circumstances are present in the current exemption and therefore it is submitted that the exemption is similar in all material respects.

(b) In PTE 2007-16 – The Victor P. Olson Profit Sharing Plan, (72 FR 51473, September 7, 2007), a prohibited transaction exemption was granted to The Victor P. Olson Profit Sharing Plan for the sale of a parcel of improved real property by the plan to Victor P. Olson, a party in interest with respect to the plan. In that prohibited transaction exemption, the land owned by the plan and proposed for sale was very close to real estate already owned by Victor P. Olson. The appraiser considered and assigned an additional value attributable to a "specific buyer with a special need for the property" to determine the value of the property due to its close proximity to real estate owned by Mr. Olson. The sale was a one time transaction for cash. The purchase price was the greater of (1)

$375,000 or (2) the fair market value of the property at the time of the sale. The plan was not required to pay any commissions, costs, or other expenses in connection with the sale. It is therefore submitted that the current exemption is substantially similar in all material respects.

As a person who may be affected by this exemption, you have the right to comment on the proposed exemption by July 13, 2009. Comments should be addressed to:

Office of Exemption Determinations
Employee Benefits Security Administration
U.S. Department of Labor
200 Constitution Avenue, N.W.
Room N-5700
Washington, DC 20210
Attention: Karin Weng – Re: E-00630

The Department will make no decision on the request for final authorization for the transaction until it reviews all comments received in response to the enclosed notice. Be sure to reference the submission number, E-00630. Comments may also be submitted by facsimile to 202-219-0204, or by email to weng.karin@dol.gov.

The final authorization to engage in the transaction will occur on July 18, 2009, unless the Department notifies the Employer otherwise. Upon final authorization, the transaction will occur as soon as administratively feasible after August 1, 2009.