

Stewart C. Miller & Co., Inc.

ADMINISTRATIVE PROCEDURES

2111 West Lincoln Highway • Merrillville, Indiana 46410
Local (219) 769-6944 • Toll Free (800) 759-6944 • FAX (219) 769-4834 • www.scmiller.com

Other Locations:
Lafayette, Indiana
Norton, Ohio

October 31, 2003



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Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U. S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: Notice of Top Hat Plan

Dear Sir or Madam:

This letter is filed to notify the Department of the adoption of a new "top hat" plan, identified as follows:

Plan Sponsor:	STEWART C. MILLER & CO., INC. MANAGEMENT PENSION PLAN 2111 West Lincoln Highway Merrillville, IN 46410
EIN:	35-1820020
PLAN:	Management Pension Plan
ADOPTION DATE:	September 1, 2003

The Employer adopted this unfunded Plan for the purpose of providing deferred compensation to a select group of management or highly compensated employees. The number of employees participating in this Plan is five (5). The number of "top hat" plans maintained by this Employer, including this Plan, is one (1).

Sincerely,

STEWART C. MILLER
President

Signed 12-30-03

SM/kjs

Washington, Indiana 46410

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