



architecture  
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04/31/04

February 4, 2004

Top Hat Plan Exemption  
Pension & Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, Northwest  
Washington, DC 20210

04-3191972

Re: Miller Dyer Spears Inc.  
Deferred Compensation Plan

Dear Sir/Madam,

This letter serves as an alternative method of compliance for pension plans for certain selected employees, under Regulation 2520.104-23 of paragraph 14247C of ERISA. The above-referenced employer has adopted a deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management. The corporation only has one such deferred plan that covers approximately three of the corporation's top employees. This plan is unfunded.

Should you need any additional information, please feel free to give me a call.

Very truly yours,  
MILLER DYER SPEARS INC.

Myron Miller, AIA  
President

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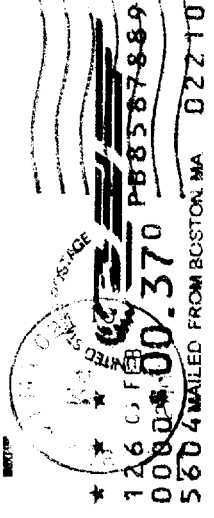
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