

**ARCHER & GREINER**  
A PROFESSIONAL CORPORATION

2520043385342

*PRINCETON OFFICE*  
700 ALEXANDER PARK  
SUITE 102  
PRINCETON, NJ 08540  
609-580-3700  
FAX 609-580-0051

*FLEMINGTON OFFICE*  
PLAZA ONE  
1 STATE ROUTE 12, SUITE 201  
FLEMINGTON, NJ 08822-1722  
908-788-9700  
FAX 908-788-7854

**L. GERALD RIGBY**

COUNSELLORS AT LAW

ONE CENTENNIAL SQUARE  
HADDONFIELD, NJ 08033-0968

856-795-2121  
FAX 856-795-0574

[www.archerlaw.com](http://www.archerlaw.com)

February 8, 2005

*PHILADELPHIA OFFICE*  
ONE SOUTH BROAD STREET  
SUITE 1620  
PHILADELPHIA, PA 19107  
215-568-4166  
FAX 215-568-2843

*WILMINGTON OFFICE*  
1300 NORTH MARKET STREET  
SUITE 700  
WILMINGTON, DE 19801  
302-777-4350  
FAX 302-777-4352

**Email Address:**  
[grigby@archerlaw.com](mailto:grigby@archerlaw.com)

**Direct Dial:**  
(215) 568-4166

**CERTIFIED MAIL RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption  
EBSA  
Room N- 1513  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

RE: Alternative Compliance Statement

Gentlemen:

We hereby file an Alternative Compliance Statement pursuant to DOL Regulations §2220.104-23 with respect to an unfunded plan of deferred compensation adopted by:

Miller Auto Leasing Company  
P.O. Box 549  
Route 38 West  
Mount Holly, New Jersey 08060  
I.D. No. 22-1836291

Effective as of September 30, 2001, for a single highly compensated employee.

Kindly acknowledge receipt of this Alternative Compliance Statement by affixing your date stamped to the enclosed copy hereof and returning it to the undersigned in the envelope provided.

Top Hat Plan Exemption  
February 8, 2005  
Page 2

Thank you for your cooperation.

Sincerely,

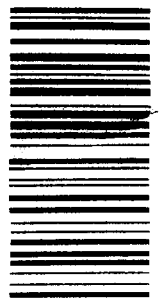


L. GERALD RIGBY

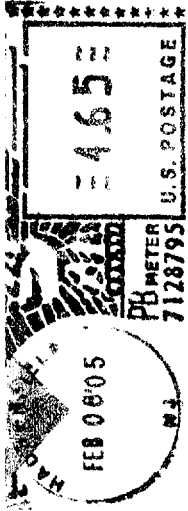
LGR/mc  
Enclosures

cc: Miller Auto Leasing Company (via regular mail)

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# FIRST CLASS MAIL

**ARCHER & GREINER**  
A PROFESSIONAL CORPORATION  
COUNSELLORS AT LAW  
ONE CENTENNIAL SQUARE  
HADDONFIELD, NEW JERSEY 08033

**TO:**

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