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July 11, 2006

NEWTON H. KERSHAW, JR.
603.695.8571
NKERSHAW@DEVINEMILLIMET.COM

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

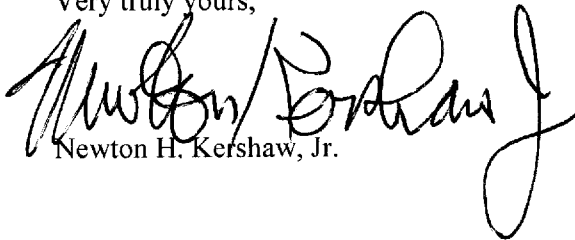
Re: Merchants Automotive Group
Employer Identification No.: 02-0270756

Dear Sir or Madam:

Enclosed for filing please find an ERISA Plan Statement with respect to a deferred compensation plan adopted by the above-referenced employer. Please see that it is filed appropriately.

If you have any questions, do not hesitate to contact me.

Very truly yours,



Newton H. Kershaw, Jr.

NHK:rah
Enclosure

cc: Anu R. Mullikin, Esq.
Stephen H. Singer

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ERISA PLAN STATEMENT

DATE: June 1, 2006

TO: Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

FROM: Merchants Automotive Group, Inc.
1278 Hooksett Road
Hooksett, NH 03106

EMPLOYER IDENTIFICATION NUMBER: 02-0270756

This notification will serve as the statement required by 29 C.F.R., Section 2520.104-23(a)(1), with regard to non-qualified deferred compensation plans, maintained by the above employer, which are primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

There is currently one plan of this nature in effect. This plan covers six employees.

MERCHANTS AUTOMOTIVE GROUP, INC.
Plan Administrator

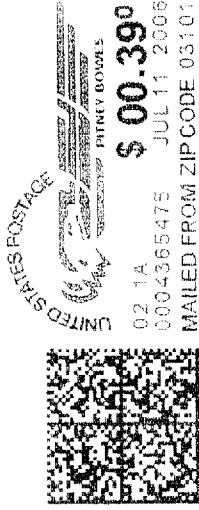
By: 
Stephen H. Singer, President

NHK

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