

2520070730799

PAULEY, CURRY, STURGEON & VANDERFORD, PLLC
LAWYERS

ARDEN J. CURRY
THOMAS H. VANDERFORD, IV
JAMES M. STURGEON, JR.
ARDEN J. CURRY, II †
DAVID K. SCHWIRIAN †
SUSAN CURRY BRASSELE ‡†
E. ASHLEY SUMMITT

KELLUM D. PAULEY
OF COUNSEL

100 KANAWHA BOULEVARD WEST
CHARLESTON, WEST VIRGINIA 25302

P. O. Box 2786
CHARLESTON, WV 25330-2786
TEL: (304) 342-6000
FAX: (304) 353-0340

WRITER'S DIRECT
E-MAIL ADDRESS: JIM@PCSV.COM
FAX NUMBER: (304) 353-0340

January 10, 2007

VIA FEDEX 8605 4562 2578

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

07 JAN 17 AM 10:42

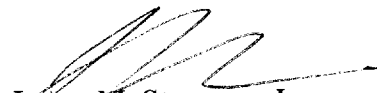
RE: Suttle & Stalnaker, PLLC

Gentlemen:

Enclosed herewith please find an original Top Hat Plan Exemption Notice executed by Suttle & Stalnaker, PLLC, the sponsor of the applicable plan.

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

Yours truly,


James M. Sturgeon, Jr.

JMS:las

Enclosure

† Also Admitted in Kentucky
‡ Also Admitted in Ohio

TOP HAT PLAN EXEMPTION NOTICE

TO: Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Pursuant to the provisions of 29 CFR § 2520.104-23, the undersigned provides the following statement to the Secretary of Labor:

1. The name and address of the undersigned employer is Suttle & Stalnaker, PLLC, a West Virginia professional limited liability company, 1411 Virginia Street, East, Suite 100, Charleston WV 25301.
2. The employer identification number of the undersigned employer as assigned by the Internal Revenue Service is: 55-0538163
3. The undersigned employer maintains a plan, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The number of the plan is 001 and the number of employees currently covered by the plan is 5.
5. Pursuant to provisions of 29 CFR § 2520.104-23(b)(2), the undersigned employer will, upon request by the Secretary of Labor, provide copies of plan documents with respect to the above-referenced plan.
6. The Plan referenced above first became effective on January 1, 2007.

SUTTLE & STALNAKER, PLLC

By:  _____

Its: Member

