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January 12, 2007

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**CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

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

Dear Sir or Madam:

This letter is intended to satisfy the ERISA reporting and disclosure requirements for unfunded plans maintained for the benefit of a select group of management or highly compensated employees pursuant to Regulation Section 2520.104-23.

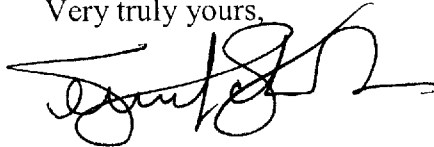
Name of Plan:	Muller Management, Inc. Supplemental Executive Retirement Agreement
Name and Address of Employer:	Muller Management, Inc. 6220 Browns Bridge Rd. Cumming, Georgia 30041
Employer Identification No.:	58-1967160
Number of Plans (as of the date of this filing)	1
Number of Employees Participating in the Plan:	1

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The Employer maintains the above-referenced plan which may provide deferred compensation for a select group of management or highly compensated employees. The plan documents are available to the Department of Labor upon request.

If you require further information, please contact the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Jennifer S. Schumacher', written in a cursive style.

Jennifer S. Schumacher

cc: Dennis Melde  
Keith Muller

JSS

 KILPATRICK  
STOCKTON LLP

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