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February 12, 2007

Pension and Welfare Benefits Administration
U. S. Department of Labor
Top Hat Plan Exemption
Room N-5644
200 Constitution Avenue, N.W.
Washington, D.C. 20210

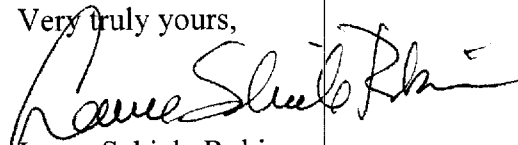
Re: Paradiso Painting Company, Inc.
Deferred Compensation Reporting and Disclosure Compliance Statement

Gentlemen:

In accordance with ERISA Regulation § 2520.104-23(b)(1), enclosed please find the Deferred Compensation Reporting and Disclosure Compliance Statement for Paradiso Painting Company, Inc.

If you have any questions, please do not hesitate to contact me at the telephone number noted above.

Very truly yours,



Laura Schiele Robinson
Attorney

LSR:BJJ
Enclosure

**PARADISO PAINTING COMPANY, INC.
3529 6th Court South
Birmingham, Alabama 35222**

PERSONAL, PRIVATE AND CONFIDENTIAL

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U. S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Deferred Compensation Reporting
Disclosure Compliance Statement

Ladies and Gentlemen:

1. Name and Address of Employer:

Paradiso Painting Company, Inc
3529 6th Court South
Birmingham, Alabama 35222

2. Employer Identification Number:

63-0778547

3. Declaration:

Paradiso Painting Company, Inc. maintains two (2) plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees with one participant in each plan.

Yours very truly,



Kathi Walker
President



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Birmingham, Alabama 35201-0306

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