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THOMAS K. JONES  
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June 20, 2007

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

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

RE: MMC Corp  
I.D. No. 36-3740049

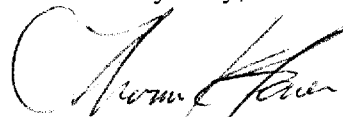
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Dear Madam or Sir:

Enclosed herewith please find the Notice of Top Hat Plan Exemption being filed on behalf of MMC Corp, a Kansas corporation. This notice pertains to an unfunded deferred compensation plan adopted for three highly compensated employees of the Corporation.

If you have any questions, please feel free to contact the undersigned.

Yours very truly,



Thomas K. Jones  
for Payne & Jones, Chartered

TKJ:sel  
Enclosure  
cc: MMC Corp

NOTICE  
OF  
TOP HAT PLAN EXEMPTION

Pursuant to DOL Reg. § 250.104-23, the undersigned employer files this notice with the Secretary of Labor as the alternative method of compliance with Part 1 of Title I of ERISA.

1. Name and address of Employer:

MMC Corp  
10955 Lowell, Suite 350  
Overland Park, KS 66210

2. Employer Identification Number: 36-3740049

3. Declaration:

MMC Corp hereby states that it maintains an unfunded non-qualified deferred compensation plan designed to provide additional deferred compensation for three of its employees who are members of a select group of management or are highly compensated.

4. Number of plans and participants:

MMC Corp maintains an unfunded non-qualified deferred compensation plan designed to provide additional deferred compensation for a select group of management or highly compensated employees. This plan has three participants. This plan was created on June 2, 2007.

5. Additional information:

For additional information concerning this unfunded deferred compensation plan, please contact the employer's attorney:

Thomas K. Jones, Esq.  
11000 King  
Overland Park, KS 66210

Dated this 2nd day of June, 2007.

MMC CORP

By

  
William F. McDermott, CEO

LAW OFFICES

**PAYNE & JONES**

CHARTERED

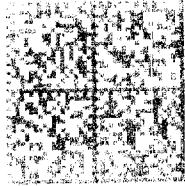
COMMERCE TERRACE

P. O. BOX 25625

OVERLAND PARK, KS 66225-5625



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Pension and Welfare Benefits Administration  
Room N-5644  
Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20219