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August 7, 2007

CERTIFIED MAIL

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

Carisam-Samuel Meisel Incentive Bonus Retention Plan II

Dear Sir or Madam:

Carisam-Samuel Meisel (the "Company") is filing this notice on the Carisam-Samuel Meisel Incentive Bonus Retention Plan II (the "Plan") pursuant to Department of Labor Regulation § 2520.104-23. The Company maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan currently covers one employee.

The Company's address is 2702 Rolling Road, Baltimore, MD 21244, and the Company's Employer Identification Number is 59-1627018.

Should you have any questions, please do not hesitate to contact me at 703.962.8152.

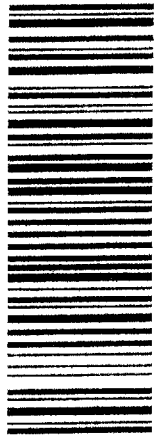
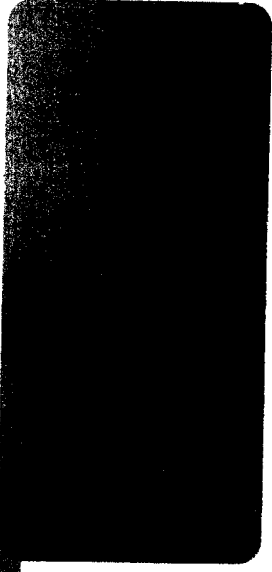
Very truly yours,

SMART Business Advisory and Consulting, LLC

Harry G. Graham
Managing Director

Copy: Mr. David J. Granek – Carisam-Samuel Meisel

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U.S. Dept. of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

**RETURN RECEIPT
REQUESTED**

