

07 AUG 15 11:26

George A. Smith, II
Direct: (256) 512-0115
Fax: (256) 512-0119
gsmith@maynardcooper.com

August 8, 2007

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Qualis Corporation 2006 Growth Incentive Sharing Plan

Dear Secretary of Labor:

By letter dated November 30, 2006 and December 7, 2006, I previously informed you that Qualis Corporation (the "Employer"), 5000 Bradford Drive, Suite 3B, Huntsville, Alabama 35805, Employer Identification Number 63-1094718, established an unfunded non-qualified deferred compensation plan for a select group of highly compensated or management employees of the Employer on October 10, 2006, known as the "Qualis Corporation 2006 Growth Incentive Sharing Plan." The number of employees participating in the Plan and the number of agreements is four (4). The Employer does not sponsor any other non-qualified deferred compensation plans.

The Employer has recently granted additional benefits to four (4) employees who are participants.

This statement constitutes an alternative method of compliance with the reporting and disclosure requirements of part 1 of Title I of the Employee Retirement Income Security Act of 1974, as contemplated by the rule set forth at 29 CFR § 2520.104-23.

Please contact us if you need further information.

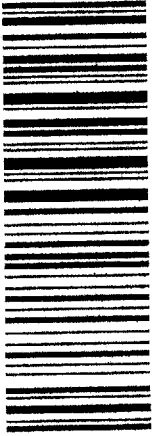
Sincerely,



George A. Smith, II

cc: Ms. Elizabeth Morard
Don Nalley, CPA

VERIFIED MAIL™

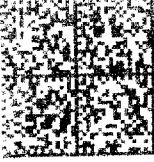


7006 0810 0004 6287 5262

**MAYNARD COOPER
& GALE PC**

ATTORNEYS AT LAW

655 GALLATIN STREET
P.O. BOX 18668 (35804-8668)
HUNTSVILLE, ALABAMA 35801-4936



UNITED STATES POSTAGE
PITNEY BOWES

02 1P
\$ 005.210
0004161802 AUG 08 2007
MAILED FROM ZIP CODE 35801

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

20210+0000

