

07 OCT -07 AM 8:56

September 21, 2007

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

Re: C-E Minerals, Inc. Executive Deferral/Retention Plan

Dear Sir/Madam:

In accordance with 29 CFR 2520.104-23, on behalf of C-E Minerals, Inc. (Company), and pursuant to the original establishment of the Executive Deferral/Retention Plan, and now subsequent execution and adoption of the Internal Revenue Code (IRC) Section 409A compliant restated plan, we hereby provide you with the information set forth below:

Name and Address of Company:

C-E Minerals, Inc.
100 Mansell Court East, Suite 615
Roswell, GA 30076

Company's Taxpayer Identification Number:

51-0393626

Required Declaration:

The Company sponsors, or has sponsored, the prior noncompliant plan, which is being administered in compliance with IRC Section 409A, and which has been amended and restated as the C-E Minerals, Inc. Executive Deferral/Retention Plan (Plan), and has the effect of deferring compensation for a select group of management or highly compensated employees. Benefits are paid out of the general assets of the Company. Currently, the Company maintains one top-hat nonqualified plan. There are currently 7 employees eligible to participate or are actually participating in this Plan. The Plan's restatement effective date is January 1, 2005, and it was adopted August 30, 2007.

If you have any questions about this matter, please contact the undersigned.

Sincerely,



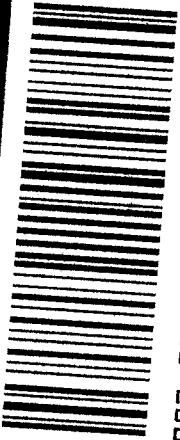
R. C. Wilkinson
Vice President - Human Resources

VIA CERTIFIED MAIL RETURN RECEIPT REQUESTED

C-E Minerals
P.O. Box 37
Andersonville, GA 31711



CERTIFIED MAIL



7007 0710 0002 1411 5509

03 1P 885 218
MAILING FROM ZIP CODE 31711

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