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DAVID L. MCMURRAY, LLC
ATTORNEY AT LAW

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1306 South Church Street
Greenville, South Carolina 2960

Telephone: 864-235-2095
Cell: 864-325-7066
E-mail: davidmcmurray@sprintmail.com

David L. McMurray

August 27, 2007

Top Hat Plan Exemption,
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor,
200 Constitution Avenue NW
Washington, DC 20210

Re: Marsh Bell Construction Company, Inc. - Top Hat Plan

Dear Sir or Madam:

This letter is intended to comply with 29 CFR 2520.104-23 – “Alternative method of compliance for pension plans for certain selected employees,” with respect to a “top-hat” plan of Marsh Bell Construction Company, Inc.

The information requested is as follows:

Name and address of the employer –

Marsh Bell Construction Company, Inc.
Post Office Box 51190
Piedmont, SC 29673

EIN assigned by the Internal Revenue Service - 57-0787478

Declaration -

Marsh Bell Construction Company, Inc., the

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Employer, maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Statement of the number of such plans and the number of employees in each -

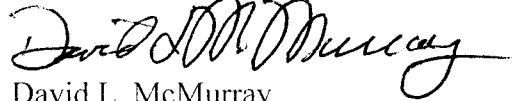
Marsh Bell Construction Company, Inc. maintains one such plan and there is one employee in the plan.

Marsh Bell Construction Company, Inc. will provide plan documents on request.

If you have any questions about this letter or need additional information, please do not hesitate to call me at 864-325-7066.

Very truly yours,

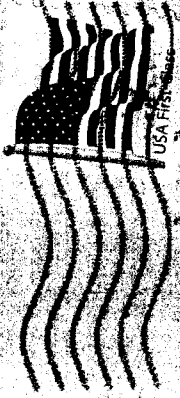
David L. McMurray, LLC



David L. McMurray



Dwayne Bell
President, Marsh Bell Construction Company, Inc.



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