

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

07 DEC 19 PM 3:15

Date: 6/30/07

Re: Top Hat Plan Exemption

Dear Secretary:

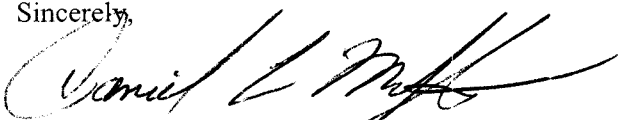
The U.S. Department of Labor (DOL) requires filing a Statement informing DOL that the Company has established and is maintaining a plan for a select group of management employees. This notice must be filed within 120 days of the effective date of the plan, or the DOL may assess a penalty. To avoid any penalty, DOL recommends that the Statement be filed with DOL the same day the plan document is signed.

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: **Metzler Home Builders, Inc.**
2. Employer Address: 1176 Penn Grant Road, Lancaster, PA 17602 (717-687-6302)
3. Employer EIN: 25-1842705
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: Five (Harriss A. Butler, IV Deferred Compensation Agreement; Kenneth E. Craul Deferred Compensation Agreement; Michael H. Trout Deferred Compensation Agreement; Barry L. Yoder Deferred Compensation Agreement; Timothy P. Zehr Deferred Compensation Agreement).
6. Number of Employees in each Plan: One

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a) (1) of ERISA.

Sincerely,

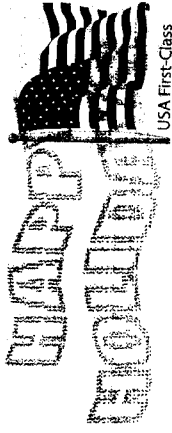


Daniel L. Metzler, President
Metzler Home Builders, Inc.



1172 Penn Grant Road
Lancaster, PA 17602

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