



MILLER MECHANICAL
Contractors & Engineers, LLC

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January 9, 2008

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Miller Mechanical Contractors & Engineers, LLC
Miller Mechanical Contractors & Engineers, LLC Deferred Compensation Plan
(the "Plan")

Dear Sir or Madam:

On behalf of the administrator of the above-named Plan, the undersigned submits this statement in compliance with ERISA Reg. §2520.104-23(b).

1. Name and Address of the Employer:

Miller Mechanical Contractors & Engineers, LLC
1976 Airport Industrial Park
Marietta, Georgia 30060
2. Employer Identification Number: 20-0673776
3. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The number of employees in the Plan: 9

Please find enclosed an additional copy of this notice. Please date stamp this additional copy and return to me in the enclosed envelope.

Very truly yours,

Alice M Miller
Secretary/Treasurer
Miller Mechanical C&E, LLC

MILLER MECHANICAL
Contractors & Engineers, LLC
1976 Airport Ind. Park Dr.
Marietta, GA 30060-9203

CERTIFIED MAIL™



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