

**PARKER POE**

PARKER POE ADAMS &amp; BERNSTEIN LLP

Attorneys and Counselors at Law

**Michael L. Schenk***Special Counsel*

Telephone: 704.335.6644

Direct Fax: 704.335.9693

michaelschenk@parkerpoe.com

Three Wachovia Center  
 Suite 3000  
 401 South Tryon Street  
 Charlotte, NC 28202-1935  
 Telephone 704.372.9000  
 Fax 704.334.4706  
 www.parkerpoe.com

January 3, 2008

**VIA CERTIFIED MAIL – RETURN RECEIPT REQUESTED**

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

08 FEB -6 PM 1:49

Re: Brooks Equipment Company, Inc. Executive Income Deferral Plan

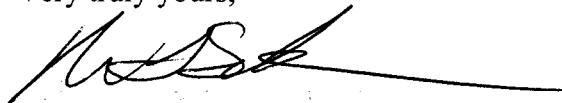
Dear Sir or Madam:

In accordance with DOL Reg. § 2520.104-23, Brooks Equipment Company, Inc., as plan administrator of a deferred compensation plan, is providing the following information:

1. Name and address of employer: Brooks Equipment Company, Inc., 10926 David Taylor Dr., Ste. 300, Charlotte, NC 28262.
2. Employer identification number: 88-0161234.
3. Declaration: The Company maintains a plan that is primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and under which benefits are paid as needed solely from the general assets of the Company.
4. Number of plans: one (1).
5. Number of covered employees: thirteen (13).

Upon request by the Secretary of the Department of Labor, the Company will provide documents for the above-listed plan, as required under § 104(a)(1) of the Employee Retirement Income Security Act, as amended.

Very truly yours,



Michael L. Schenk

cc: Eric Smith

CHARLESTON, SC  
 COLUMBIA, SC  
 MYRTLE BEACH, SC  
 RALEIGH, NC  
 SPARTANBURG, SC

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Suite 3000  
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Charlotte, NC 28202-1935

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT  
OF THE RETURN ADDRESS FOLD AT DOTTED LINE

**CERTIFIED MAIL**



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RETIREY BONNIES  
**\$ 05.21<sup>0</sup>**

JAN 03 2008

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