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February 28, 2008

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

Re: Capital Partners CDC Deferred Compensation Plan (the "Plan")

Dear Sir or Madam:

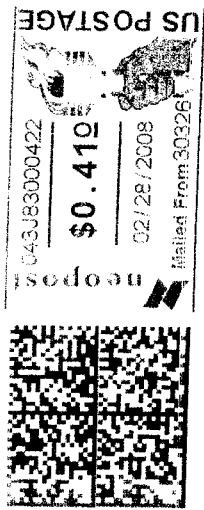
On behalf of the administrator of the above-named Plan, the undersigned submits this statement in compliance with ERISA Reg. §2520.104-23(b).

1. Name and Address of the Employer: Capital Partners Certified Development Company, 6445 Powers Ferry Road, Suite 210, Atlanta, GA 30339
2. Employer Identification Number: 58-1604383
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: 2

Very truly yours,

Teri Forehand King

cc: Mr. Benton Singer
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