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GARDERE

attorneys and counselors ■ www.gardere.com

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Direct: 214-999-4654
Direct Fax: 214-999-3654
medwards@gardere.com

September 3, 2008

CERTIFIED MAIL NO. 7160 3820 3530 0067 2515
RETURN RECEIPT REQUESTED

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

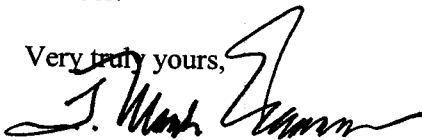
Re: Plan Name: Atlas General Agency, LLC First Amended and Restated Equity
Equivalent Plan
Plan Sponsor: Atlas General Agency, LLC
2080 N. Highway 360, #270
Grand Prairie, Texas 75050
EIN: 75-2833219

Dear Sir or Madam:

This letter is intended to serve as the statement required by Labor Reg. § 2520.104-23(b)(1) for satisfaction of the reporting and disclosure provisions of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA") with respect to the captioned deferred compensation plan (the "Plan"). The Plan is maintained by the Plan Sponsor primarily for the purpose of providing deferred compensation for 5 employees who are members of a select group of management or highly compensated employees of the Plan Sponsor.

If you have any questions, please contact the undersigned at the above address and telephone number.

Very truly yours,



T. Mark Edwards

TME:lam
cc: Mr. Brent McClure



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GARDERE WYNNE SEWELL LLP

ATTORNEYS AND COUNSELORS

3000 Thiering Tower

1801 Elm Street

DALLAS, TEXAS 75201-4761

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