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**The
Powell
Group**

P.O. Box 788
Baton Rouge,
Louisiana
70821
(225) 922-4540
FAX (225) 922-4544

November 11, 2008

VIA CERTIFIED MAIL RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
U.S. Department of Labor, Room N-1513
200 Constitution Avenue, N.W.
Washington, DC 20210

SUBJECT: The Powell Group Deferred Compensation Plan

In accordance with 29 CFR 2520.104-23, on behalf of The Powell Group, LLC ("Company"), and pursuant to the original establishment of The Powell Group Deferred Compensation Plan, and now subsequent execution and adoption of the Internal Revenue Code (IRC) Section 409A compliant plan titled The Powell Group Deferred Compensation Plan, we hereby provide you with the information set forth below:

Name and Address of Company:

The Powell Group, LLC
P.O. Box 788
Baton Rouge, LA 70821

Company's Taxpayer Identification Number: 72-0889792

Required Declaration:

The Company sponsors, or has sponsored, The Powell Group Deferred Compensation Plan, which is being administered in compliance with IRC Section 409A, and which has been amended and restated as The Powell Group Deferred Compensation Plan ("Plan"), and has the effect of deferring compensation for a select group of management or highly compensated employees. Benefits are paid out of the general assets of the Company. Currently, the Company maintains one top-hat nonqualified plan. There are currently 16 employees eligible to participate or are actually participating in this Plan. The Plan's restatement effective date is January 1, 2005, with a date of adoption being September 30, 2008.

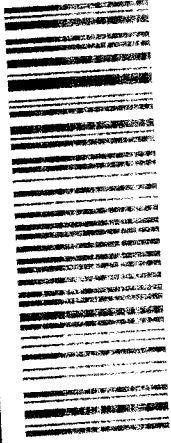
If you have any questions about this matter, please contact the undersigned.

Sincerely,

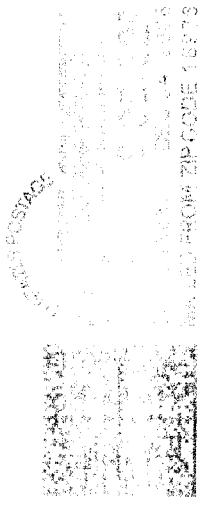

David Warrington
Chief Financial Office

Renaissance Benefit Advisors
2500 York Road, Suite 210
Jamison, PA 18929

CERTIFIED MAIL™



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