

Panagiotu Pension Advisors, Inc.

401(K) & RETIREMENT PLAN ADMINISTRATORS

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December 31, 2008

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

Re: Top Hat Plan Exemption

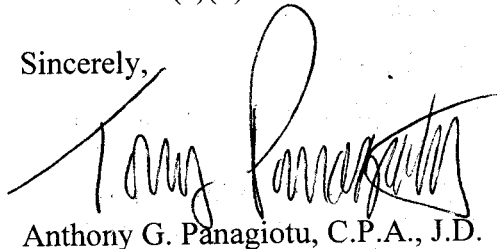
Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Nonqualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: Elite Electric, Inc.
2. Employer Address: 2207 Inter Ave., Suite D, Puyallup, WA 98372
3. Employer EIN: 91-1379832
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select employee.
5. Number of Plans: One (1)
6. Number of Employees in Plan: One (1)

The Employer will provide plan documents to the Secretary upon request as required by Section 104(a)(1) of ERISA.

Sincerely,



Anthony G. Panagiotu, C.P.A., J.D.

Panagiotu Pension Advisors, Inc.

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