

The Wills Group
P. O. Box E
La Plata, Maryland 20646

09 01 20 11:01

Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: The Wills Group, Inc. Nonqualified Deferred Compensation Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to The Wills Group, Inc. Nonqualified Deferred Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

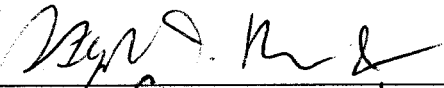
1. Name and Address of Employer - The Wills Group
P. O. Box E
La Plata, Maryland 20646
2. Employer's Employer Identification Number - 52-1461039
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Plan is expected to cover approximately three (3) employees all of whom are members of a select group of management or highly compensated employees of the Employer.
5. The Employer hereby states that it maintains another plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and only one employee currently is eligible to participate in the other plan.

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Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

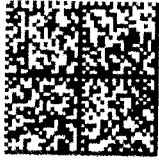
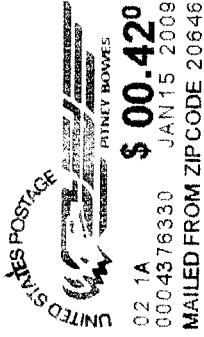
Very truly yours,

The Wills Group, Inc.

By: 
Print Name: Stephen J. Nivola Jr.
Print Title: V.P. OF HUMAN RESOURCES



BOX 2810, LA PLATA, MARYLAND 20646



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