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WRITER'S E-MAIL AND DIRECT DIAL

February 2, 2009

*ALSO ADMITTED IN VIRGINIA
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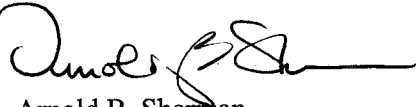
**VIA CERTIFIED MAIL
 RETURN RECEIPT REQUESTED**

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

Dear Sirs:

The following employer maintains an unfunded plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Name of Employer: Joseph J. Magnolia, Inc.
 Address: 600 Gallatin Street, N.E.
 Washington, D.C. 20017
 EIN: 53-0235163
 Number of Plans: 1
 Number of Employees
 in Each Plan: 8
 Plan Number: 6

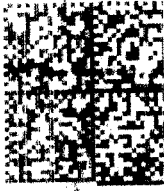
Very truly yours,

 Arnold B. Sherman

ABS/rp
 cc: Thomas M. Gambriel, CFO and Treasurer
 887993-1

CERTIFIED MAIL



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U. S. Department of Labor
200 Constitution Avenue, NW
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