



BENEFITS LAW GROUP, P.K. KEESLER, P.C. 9:21

February 20, 2009

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

Re: Thunderbolt Marine, Inc. Deferred Compensation Plan (the "Plan")

Dear Sir or Madam:

Pursuant to Department of Labor Regulation §2520.104-23(b) (the "Regulation"), this letter shall serve as a statement by Thunderbolt Marine, Inc. ("TMI") that TMI maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The following is provided as required by the Regulation:

- Employer: Thunderbolt Marine, Inc.
Post Office Box 917
Conyers, Georgia 30012
- Employer Identification Number: 58-1440104
- Number of such plans: 1
- Number of employees who are participants in the Plan: 4

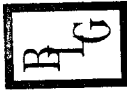
The Plan first became subject to Part 1 of the Employee Retirement Income Security Act on February 4, 2009.

As required by the Regulation, TMI will provide a copy of the plan document upon request.

Sincerely,

Terri W. Taylor

cc: Timothy Elder, Thunderbolt Marine, Inc.



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2515 RESURGENS PLAZA
945 EAST PACES FERRY ROAD
ATLANTA, GEORGIA 30326

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157
9323
30300
420
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MAILER FROM ZIP CODE 30376
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