

COHEN POLLOCK MERLIN & SMALL

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February 5, 2010

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

Re: Atlanta Hardwood Corporation
 The Atlanta Hardwood Corporation Phantom Stock Plan for Hal Mitchell
 (the "Plan")

EBSA/PUBLIC DISCLOSURE
 2010 FEB 23 PM 9:51

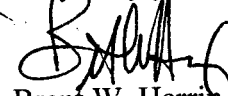
Dear Sir or Madam:

On behalf of our client, the administrator of the above-named Plan, the undersigned submits this statement in compliance with ERISA Reg. §2520.104-23(b).

1. Name and Address of the Employer:
 Atlanta Hardwood Corporation
 5596 Riverview Road
 Mableton, Georgia 30126
2. Employer Identification Number: 58-0862950
3. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The number of employees in the Plan: 1

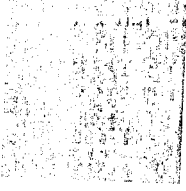
Please find enclosed an additional copy of this notice. Please date stamp this additional copy and return to me in the enclosed envelope.

Very truly yours,



Brent W. Herrin
 Attorney for Plan Administrator

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Additional Information