



**Miracle Hill
MINISTRIES**

P.O. Box 2546
Greenville, SC 29602

www.MiracleHill.org

office
864•268•4357
fax
864•268•2283
toll free
877•558•4357

Ministry Outreaches

Boys' Shelter
864•292•0552

Children's Home
864•878•9987

Emergency Relief
864•242•2911

Rescue Missions:

Cherokee County
864•488•0376

Greenville
864•242•6933

Spartanburg
864•583•1628

Shepherd's Gate
864•268•5589

Thrift Operations
864•242•6931

*Providing shelter,
food and hope
in the Upstate
since 1937.*

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EBSA/PUBLIC DISCLOSURE
2010 AUG 24 AM 8:21

17 August 2010

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

Re: 457(b) Deferred Compensation Top Hat Plan for Miracle Hill Ministries, Inc.
Nonqualified Deferred Compensation Short-Term Deferral Plan for Miracle Hill
Ministries, Inc.

Dear Secretary:

According to Department of Labor Regulations (Section 2520.104-23), this letter serves as notice that, with respect to the 457(b) Deferred Compensation Top Hat Plan for Miracle Hill Ministries, Inc. and the Nonqualified Deferred Compensation Plan for Miracle Hill Ministries, Inc., the undersigned intends to use the alternative single filing 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 regulations.

We are providing the following information according to Regulations Section 2520.104-23(b):

1. Name and Address of Employer:
Miracle Hill Ministries, Inc.
P.O. Box 2546
Greenville, SC 29602
2. Employer's federal identification number (EIN): 57-0425826
3. The Employer hereby states that it maintains two (2) Plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees and the number of employees in the Plans is as follows:

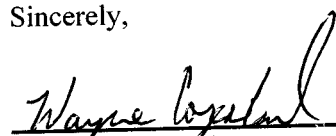
Name of Plan and Number of Employees:

457(b) Deferred Compensation
Top Hat Plan for Miracle Hill Ministries, Inc. (8 employees)

Nonqualified Deferred Compensation Plan for Miracle Hill Ministries, Inc. (8 employees)

The Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Sincerely,



Wayne Copeland
Chief Financial Officer
Miracle Hill Ministries, Inc.



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