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May 27, 2011

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Certified Mail, Return Receipt Requested

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: Davis H. Elliot Company, Incorporated
28A Kirk Avenue, SW, Roanoke, VA 24011
EIN: 54-1203551**

Ladies and Gentlemen:

The statement enclosed as Exhibit A constitutes a request to the Department of Labor that the above-named employer be permitted to use the alternative method of compliance with respect to the Davis H. Elliot Company, Incorporated Make-Up Benefit Plan ("Plan"). The Plan, which was adopted on May 6, 2011, effective as of January 1, 2010, is the second "top-hat" plan to be adopted by the Plan sponsor.

Please review and file this statement in accordance with Department of Labor Regulation §2520.104-23. Davis H. Elliot Company, Incorporated will provide a copy of the Plan and any related grants to the Secretary of Labor on request. If you have any questions, please contact the undersigned.

Sincerely,

Alexander L. Mounts

Enclosure

cc: Glenn F. Thomsen, Chief Financial Officer
Stephen D. Smith, Esq.

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EXHIBIT A

STATEMENT OF ALTERNATIVE METHOD OF FILING FOR DAVIS H. ELLIOT COMPANY, INCORPORATED MAKE-UP BENEFIT PLAN

1. Employer: Davis H. Elliot Company, Incorporated
2. Address: 28A Kirk Avenue, SW
Roanoke, VA 24011
3. Employer Identification Number: 54-1203551

DECLARATION

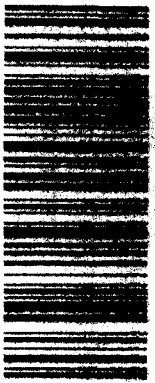
Davis H. Elliot Company, Incorporated (the "Company") declares:

That the Company now maintains two non-qualified, unfunded deferred compensation plan(s), in the form(s) of "top hat" deferred compensation plans, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

That this filing relates to a new unfunded deferred compensation plan sponsored by the Company which was adopted on May 6, 2011, effective as of January 1, 2010.

That there are presently five (5) executive employees who are participating under such plan.

CERTIFIED MAIL



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