



PROSCENIUM BUILDING  
EIGHTH FLOOR  
1170 PEACHTREE STREET, N.E.  
ATLANTA, GEORGIA 30309-7706  
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ATTORNEYS AT LAW

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June 27, 2011

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

**REPORTING AND DISCLOSURE STATEMENT**

To the Secretary of Labor:

In order to comply with the requirement of the alternative reporting and disclosure method under ERISA, Title I, Part 1, as provided for an unfunded or insured pension plan for a select group of management or highly compensated employees in D.O.L. Reg. Sec. 2520.104-23, the following information is provided by the undersigned plan administrator:

The name of the employer is: Miller & Martin PLLC

The mailing address of the employer is: Miller & Martin PLLC  
Suite 1000  
Volunteer Building  
832 Georgia Avenue  
Chattanooga, TN 37402-2289

The employer's federal identification number (EIN) is: 62-0449014

The plan of employer and the number of participants covered in such plan is:

Name of Plan: Miller & Martin PLLC Members' Agreement for Supplemental Retirement

Number of employees covered under the plan: 37

The above-named employer maintains this plan primarily for the purpose of providing nonqualified deferred compensation in the form of salary continuation benefits to a select group of management or highly compensated employees. The employer will provide a copy of the plan to the Secretary of Labor upon request.

Miller & Martin PLLC

By: Clay Walts

Date: 6/27/11

ERISA/PUBLIC DISCLOSURE  
2011 JUL -5 PM 4:31

**MILLER  
& MARTIN**  
PLLC

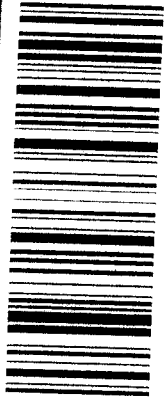
ATTORNEYS AT LAW

1170 PEACHTREE STREET, N.E.  
SUITE 800

ATLANTA, GEORGIA 30309-7706

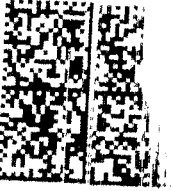
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**RETURN RECEIPT REQUESTED**



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PAID BY ADDRESSEE

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