



MILLER ELECTRIC COMPANY

"Quality Service Since 1928"
www.mecojax.com

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December 24, 2014

2520150935369

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

RE: Alternative Reporting and Disclosure Statement for Unfunded Nonqualified Deferred Compensation Plans for Certain Selected Employees

To Whom It May Concern:

This statement is being provided pursuant to Department of Labor Regulation 29 CFR §2520.104-23 as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded plans for a select group of management or highly compensated employees. In accordance with said Regulation, Miller Electric Company is providing the following information:

Sponsoring Employer Name and Address: Miller Electric Company
2251 Roselle Street
Jacksonville, Florida 32204

Sponsoring Employer EIN: 59 - 0361850

Number of Plans: 1

Name of Plan: Miller Electric Company Performance Share Plan

Current Number of Participants: 3

The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees.

Please acknowledge receipt of this notice by stamping or signing the enclosed copy of this notice and returning it to me in the enclosed envelope.

MILLER ELECTRIC COMPANY

By: *Susan A. Walden*
Plan Administrator
Susan A. Walden

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