

3/96

February 10, 1996

NO EIN

2520032066666

Miller Homebuilders, Inc.
301 N. Hemlock Ave.
Hutchinson, Kansas 67502

CERTIFIED MAIL

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

Dear Sir:

The above Employer has adopted a Deferred Compensation Plan with one participant, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

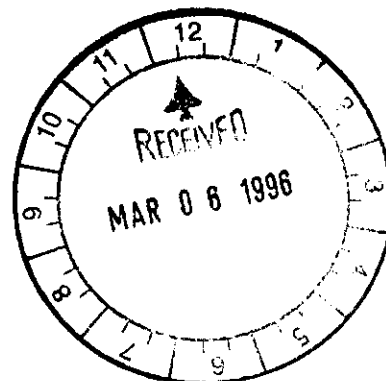
This letter is provided in order to comply with Labor Reg. 2520.104-23.

Yours truly,



Glenn Miller
President

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U.S. Department of Labor

Pension and Welfare Benefits Administration
Washington, DC 20210



Miller Homebuilders, Inc.
301 N. Hemlock Ave.
Hutchinson, Kansas 67502

Dear Glenn Miller

We are in receipt of your statement filed with the Secretary of Labor registering your deferred compensation plan (under 29 CFR 2520.104-23) for the above company.

The following information was omitted in the initial filing. Please furnish the necessary information indicated so we may complete your file.

- Employer Identification Number (EIN) (9 digits) 48-0874639
- Number of plans _____
- Number of employees participating in the plan(s) _____
- Address of participating Sponsor _____
- Declaration (e.g., plan is for highly compensated employee(s)) _____
- Other _____
- If the plan has terminated, please give the date of termination _____

Please return this letter with the appropriate items completed within 30 days to:

U.S. Department of Labor
Pension and Welfare Benefits Administration
Frances Perkins Bldg., Room #N5638
200 Constitution Avenue NW
Washington, DC, 20010
Attn: Ramona Evans, Supervisor
Records and Examination Unit

Also, please be advised that we will reconize your initial filing date for the above Top Hat.

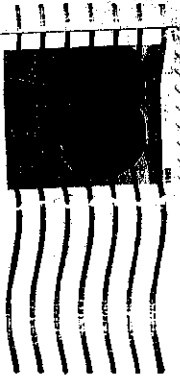
If you have any questions concerning this letter, please call (202) 219-7222 ext. 3074.

Sincerely,

Ramona Evans, Supervisor Records and Examination Unit Department



MILLER HOME BUILDERS, INC.
301 HEMLOCK AVE. HUTCHINSON, KS 67502
(316) 662-1687



ATTN: RAMONA EVANS
SUPERVISOR

RECORDS + EXAMINATION UNIT

U.S. DEPT. OF LABOR
PENSION + WELFARE BENEFITS ADM.
FRANCES PERKINS BLDG RM. #N5638
200 CONSTITUTION AVE NW
WASHINGTON DC 20010

