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March 18, 1993

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

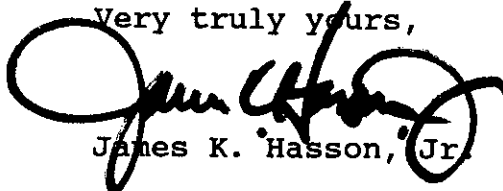
Re: B-H Transfer Company

Dear Sirs:

This is to notify your office that B-H Transfer Company, P.O. Box 151, Sandersville, Georgia 31082, EIN number 58-1108979, maintains an unfunded supplemental deferred compensation arrangement covering one employee, who is a key management employee and highly compensated. This arrangement is maintained pursuant to an individually negotiated contract with this key management employee, and benefits are payable only from the employer's general assets. It is the employer's position that this arrangement constitutes a part of an individual employment contract and does not constitute a "pension plan" within the meaning of section 3(2) of ERISA. Nevertheless, this statement is being filed pursuant to DOL Reg. section 2520.104-23(b) in the event such arrangement is ever determined to constitute a pension plan governed by ERISA.

If further information is needed, please contact the undersigned.

Very truly yours,



James K. Hasson, Jr.

JKH/cf

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MAR 22 1993