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bwi COMPANIES, INC.

Group
group
Distributor

P. O. Box 5968 903/838-8561
Texarkana, TX. 75505 Fax 903/838-5615

April 9, 1993

Office of Employee Benefits Security
Labor Management Services Administration
United States Department of Labor
Washington, DC 20216

CERTIFIED MAIL: P 399 634 518

To the Secretary of Labor:

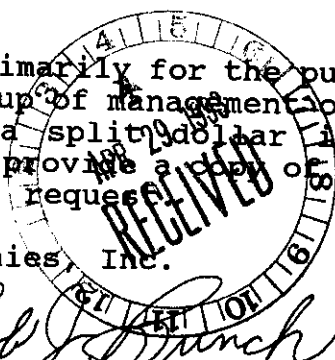
To comply with the requirements of the alternative reporting and disclosure method under ERISA §110 applicable to unfunded or insured welfare benefit plans for a select group of management or highly compensated employees, as set forth in 26 CFR §2520.104-24, the following information is provided by the undersigned plan administrator:

1. The name of the employer is BWI Companies, Inc.
2. The mailing address of the employer is P.O. Box 5968, Texarkana, Texas, 75505.
3. The employer identification number (EIN) of the employer is 75-1789544.
4. The number of plans is one (1) and the number of participants in the plan is two.

The employer maintains this plan primarily for the purpose of providing death benefits to a select group of management or highly compensated employees in the form of a split-dollar insurance premium payment plan. The employer will provide a copy of the plan document to the Secretary of Labor upon request.

BWI Companies, Inc.

By: Bob J. Bunch
Bob J. Bunch, President



DIVISIONS

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903/838-8561

BWI-Jackson
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