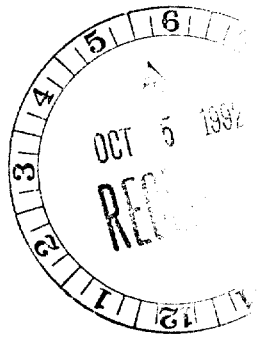


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September 21, 1992

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:

This letter is intended to satisfy the ERISA reporting and disclosure requirements for unfunded plans maintained for the benefit of a select group of management or highly compensated employees pursuant to Regulation Section 2520.104-23.

Name of Plans: (1) Cives Corporation Key Executive Pension Plan
(2) Cives Corporation Key Executive Stock Rights Plan

Name and Address
of Employer: Cives Corporation
411 Rouse Lane
Roswell, Georgia 30076

Employer I.D. No.: 16-0955800

Number of Plans: 2

Number of Employees
Participating in the Plan: Pension Plan: 10 Stock Rights Plan: 12

The Employer maintains the Cives Corporation Key Executive Pension Plan and the Cives Corporation Key Executive Stock Rights Plan for the purpose of providing deferred compensation for a select group of management and highly compensated employees. The plan documents are available to the Department of Labor upon request.

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A check for \$1,000 is enclosed to take advantage of the amnesty regulations, in case this statement should have been made at an earlier point in time.

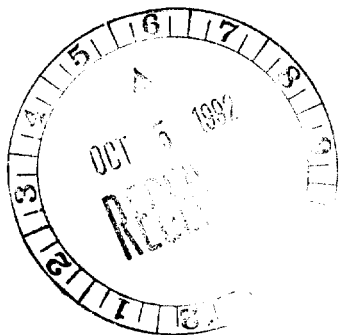
If you require further information, please contact the undersigned.

Sincerely,

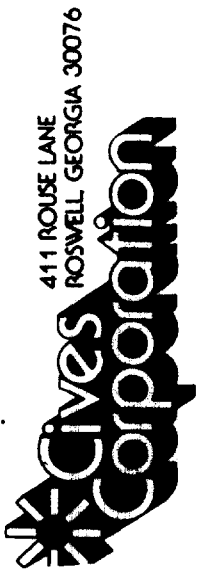
A handwritten signature in black ink, appearing to read "John S. Donovan".

John S. Donovan
Executive Vice President

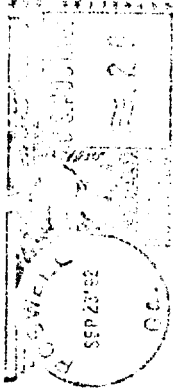
JSD:ns



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