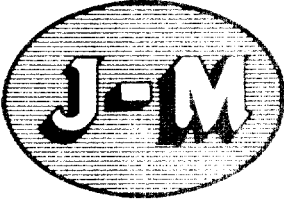


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JONES-McLEOD, Inc.

FOOD SERVICE EQUIPMENT
PARTS AND SERVICE

September 28, 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

To The Secretary of Labor:

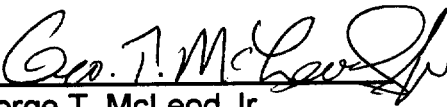
In order to comply with the requirements of the Alternative Reporting and Disclosure Method under ERISA, Part I, Title I, as provided for a select group of management or highly compensated employees in D.O.L. Reg. 2520.104-23, the following information is provided by the undersigned Plan Administrator:

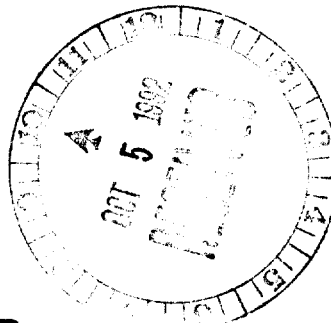
- (1). Name of Employer is: Jones-McLeod, Inc.
- (2). Employer address: 1616 7th Avenue No. Birmingham, AL. 35203.
- (3). Employers Fed ID: (EIN) 63-0435930
- (4). Number of plans and number of participants in each plan: One plan covering one employee

The above-named Employer maintains this plan primarily for the purpose of providing deferred compensation in the form of salary continuation benefits to a select group of management or highly compensated employees. The Employer will provide a copy of the agreement to the Secretary of Labor upon request.

Included herewith is a check in the amount of \$1,000.00 to the U.S. Department of Labor in payment of the civil penalty.

Plan Administrator:
Jones-McLeod, Inc.

By: 
George T. McLeod Jr.
President



5886

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BIRMINGHAM, ALABAMA 35203

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