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P.O. BOX 430
SILOAM SPRINGS, ARKANSAS 72761
TELEPHONE: 501/524-8151
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June 6, 1991

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

Filing pursuant to Labor Regulation Section 2520.104-24.

1. Employer: Simmons Industries, Inc.
Post Office Box 430
Siloam Springs, AR 72761

2. Employer Identification Number: 75-0995574

3. Declaration:

The employer maintains a plan primarily for the purpose of providing deferred compensation for a selected group of management or highly compensated employees.

4. Number of Plans: One (1)

5. Number of Employees in Plan: Fifty (50) (estimated)

If you need any further information, please feel free to call.

Sincerely,

A handwritten signature in cursive script, appearing to read "S. Bestmann".

Steven R. Bestmann
Vice President of
Finance & Administration

SRB:aks

