

2520032544614

**SALARY CONTINUATION
ERISA MEMORANDUM STATEMENT**

DATE: May 14, 1994

TO: Office of Pension and Welfare Programs
Labor Management - Services Administration
U.S. Department of Labor
Washington, D.C. 20216

FROM: Corporation: Atlanta Road Body Shop, Inc.____
Employer Identification Number: 58-1349949
Address: 2300 Atlanta Road, Smyrna, Georgia 30080

This statement is with respect to a nonqualified deferred compensation plan maintained by Employer under the requirement of 29 CFR Section 2520.104-23(a).

Employer currently maintains one (1) nonqualified salary continuation plan for Executives who are members of a "select group of management" or who are "highly compensated".

The number of participants in the plan is one (1).

Plan Administrator: Dempsey A. Moseley, Jr.

Title: President

Employer: Atlanta Road Body Shop, Inc.