



2520032901185

U.S. DEPT. OF LABOR
EMPLOYMENT DIVISION

Roofing and Sheet Metal Contractors and Fabricators

May 8, 2002

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

Re: The Hamlin Companies, Inc. Accumulation Plan (the "Plan")

Dear Sir or Madam:

On behalf of the administrator of the Plan, the undersigned submits this statement in compliance with ERISA Regulation Section 2520.104-23(b).

1. The Name and Address of the Employer:

The Hamlin Companies, Inc.
Post Office Box 465
Garner, North Carolina 27529

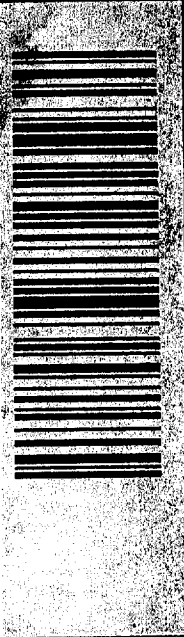
2. Employer Identification Number: 56-1390568

3. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. The number of employees in the Plan: 3

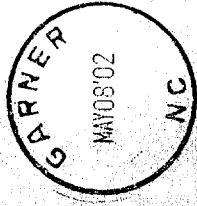
Sincerely,

Handwritten signature of Michael Williams, Treasurer, in cursive script.

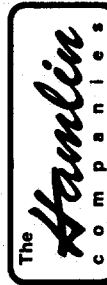


CERTIFIED MAIL

PLACE STICKER AT TOP OF ENVELOPE
TO THE RIGHT OF RETURN ADDRESS.
FOLD AT DOTTED LINE



U.S. POSTAGE
04.17
H METER 534055



*Leading with Quality,
Value and Craftsmanship*

Roofing and Sheet Metal Contractors and Fabricators

P.O Box 465 • 1411 W.Garner Rd. • Garner, NC 27529
Office 919 772-8780 • FAX 919 779-5768

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