

SMITH, GAMBRELL & RUSSELL, LLP

ATTORNEYS AT LAW

WASHINGTON, D.C. OFFICE

SUITE 800
1850 M STREET, N.W.
WASHINGTON, D.C. 20036
TELEPHONE
(202) 263-4300
FACSIMILE
(202) 263-4329

SUITE 3100, PROMENADE II
1230 PEACHTREE STREET, N.E.

ATLANTA, GEORGIA 30309-3592
TELEPHONE (404) 815-3500
FACSIMILE (404) 815-3509
WEBSITE: www.sgrlaw.com

ESTABLISHED 1893

FLORIDA OFFICE

SUITE 2200, BANK OF AMERICA TOWER
50 NORTH LAURA STREET
JACKSONVILLE, FL 32202
TELEPHONE
(904) 598-6100
FACSIMILE
(904) 598-6300

U.S. DEPT. OF LABOR
PUBLIC DISCLOSURE
02 JUN 13 PM 2:02

Hillyer Young
404-815-3727
Direct Fax No. - 404-685-7027
E-Mail - hyoung@sgrlaw.com

2520032901363

June 4, 2002

Via Certified Mail

Secretary of Labor
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

Re: (1) Southwire Company Executive Deferred Compensation Plan
(2) Southwire Company Executive Profit Sharing Plan

To the Secretary of Labor:

We are legal counsel to Southwire Company which sponsors the above-referenced unfunded nonqualified deferred compensation pension plans for a select group of its management or highly compensated employees.

In order to comply with the requirements of the alternative method of reporting and disclosure under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 for unfunded pension plans for a select group of management or highly compensated employees, as described in Department of Labor Regulations, 29 C.F.R. §2520.104-23, the following information is provided by the undersigned Employer:

- (1) The name of the Employer: Southwire Company, a Delaware corporation.
- (2) The mailing address of the Employer: P.O. Box 1000, Carrollton, Georgia 30119.
- (3) The Employer's EIN: 58-2020515.
- (4) Names of the Plans and Number of Employees covered in each Plan: The Southwire Company Executive Deferred Compensation Plan covering approximately 50 employees; and the

Secretary of Labor
Top-Hat Plan Exemption
June 4, 2002
Page 2

Southwire Company Executive Profit Sharing Plan covering approximately 50 employees. Each Plan provides that the Employer may add or remove employees from coverage under the Plan.

(5) Date of adoption of the Plans: Southwire Company adopted each Plan on March 15, 2002.

Southwire Company will furnish a copy of each Plan to the Secretary of Labor upon request.

Sincerely,

SMITH, GAMBRELL & RUSSELL, LLP

By:


Andrea L. Bailey

By:


Hillyer Young

HMY/ll

cc: Kelley B. Park, Esq.

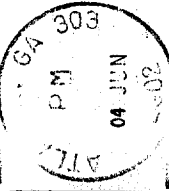
CORP/885870.1

SMITH, GAMBRELL & RUSSELL, LLP
ATTORNEYS AT LAW
SUITE 3100, PROMENADE II
1230 PEACHTREE STREET, N.E.
ATLANTA, GEORGIA 30309-3592

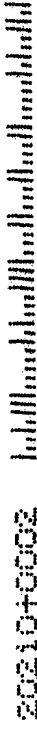


7106 4575 1292 1356 5010

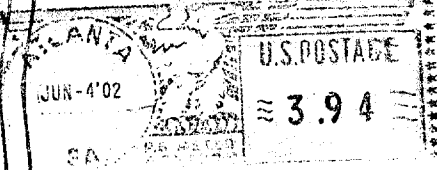
RETURN RECEIPT REQUESTED



Secretary of Labor
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



20210+0002



JUN-4'02