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LAW OFFICES

HULL, TOWILL, NORMAN & BARRETT

WM. HALE BARRETT
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EDWARD J. TARVER
J. NOEL SCHWEERS III*
MICHAEL S. CARLSON

A PROFESSIONAL CORPORATION

P.O. BOX 1564

AUGUSTA, GEORGIA 30903-1564

ROBERT C. NORMAN
(RETIRED)
JOHN BELL TOWILL
1929-1991

OFFICE

TRUST COMPANY BANK BUILDING
801 BROAD STREET
SEVENTH FLOOR
AUGUSTA, GEORGIA 30901

December 22, 1992

TELEPHONE (706) 722-4481
TELECOPIER (706) 722-9779

** (ALSO FL AND S.C.)

* (ALSO S.C.)

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

Ladies and Gentlemen:

This statement is filed with the Secretary of Labor pursuant to Labor Regulation §2520.104-23 as a condition precedent to the exclusion of certain unfunded deferred compensation plans from the reporting requirements of ERISA Title I.

Name and Address of Employer

MAU, Inc.
500 Building
501 Greene Street
Augusta, Georgia 30901

Employer Identification Number

EIN# 58-1168832

Declaration

The employer maintains two deferred compensation plans, one for officers and the other for certain managerial employees. These employees comprise a select group of management or highly compensated employees and the plans are unfunded. Three (3) officers are eligible to participate in the officer's plan and ten (10) managers in the managerial plan.

Plan documents will be provided to the Secretary pursuant to ERISA §104(a)(1) upon request.

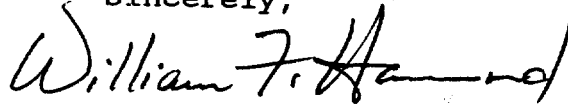
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Top Hat Exemption/
Pension and Welfare Benefits Administration
December 22, 1992

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Please feel free to call should you have any questions or need additional information.

Sincerely,



William F. Hammond

WFH:lkb

cc: Bill Hatcher, Sr.
Doug Cates