

STATEMENT BY BIG SPRINGS, INC.
PURSUANT TO 29 CFR § 2520.104-23

1. Name and Address of Employer: Big Springs, Inc.
514 Clinton Avenue
Huntsville, AL 35801
2. Employer Identification No.: 63-0106433
3. Effective September 15, 1992, Big Springs, Inc. (the "Employer") adopted a deferred compensation plan known as the "Supplemental Retirement Benefit Plan" for the purpose of providing deferred compensation benefits to Robert E. Wilkinson, Chief Operating Officer and a highly compensated employee. There is only one such plan in existence and only the chief operating officer participates in such plan.
4. Big Springs, Inc. will provide a copy of the plan document upon request.
5. The Plan should qualify for the exemption from the reporting requirements of ERISA since it benefits only an officer who is highly compensated and benefits are paid solely from the general assets of the Employer.

DATED: October 22, 1992.

BIG SPRINGS, INC.

By: Robert E. Wilkinson
Its Chairman of the Board and
Chief Operating Officer

