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January 25, 1999

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644, US Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

RE: Top Hat Exemption
Halpern Enterprises, Inc.
5269 Buford Highway
Atlanta, GA 30340
58-1138687 ✓

Gentlemen:

The purpose of this letter is to inform you (in accordance with DOL Regulation 2520.104-23) that Halpern Enterprises, Inc. maintains the Halpern Enterprises, Inc. Deferred Compensation Agreement which currently has 3 ✓ participants, for the purpose of providing deferred compensation for a select group of its management or highly compensated employees.

Halpern Enterprises, Inc. will provide a copy of this plan to the Secretary of Labor upon request.

Sincerely,

A handwritten signature in black ink, appearing to read "Jack N. Halpern", written in a cursive style.

Jack N. Halpern
President

JNH/pd