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DOL-PWBA  
PUBLIC BUSINESS  
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January 27, 1997

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

Dear Sir or Madam:

The purpose of this letter is to notify you that this corporation entered into an employee benefit plan on December 13, 1996, which the Company maintains as an unfunded arrangement for the purpose of providing deferred compensation and salary continuation to a select group of management or highly compensated employees. Two employee currently participates in this plan.

The pertinent employer data is as follows:

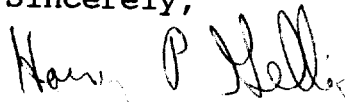
Employer: E & R Sales, Inc.  
3005 East Boundary  
Midlothian, Virginia 23112  
(804) 744-8000

Employer Identification Number: 54-1692723

This statement is intended to comply with the alternative form for the reporting and disclosure requirements of Part I of ERISA as outlined in the Department of Labor Regulation § 2520.104-23. It is the Company's position that the deferred compensation plan is not a "plan" subject to the filing requirements of ERISA.

Thank you in advance for your attention to this matter. Should you have any questions or require additional information, please feel free to contact me.

Sincerely,



Harry P. Gellis  
President