



MUNDET INC.

Corporate Office

P. O. Box 70, Colonial Heights, VA 23834

13 February 1997

2520032032103

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: Mundet Inc. Non-Qualified Deferred Compensation Plan ("Plan") -
Compliance With The Reporting and Disclosure Requirements of the
Employee Retirement Income Security Act of 1974, as Amended ("ERISA")

Gentlemen:

Mundet Inc. ("Company") sponsors one non-qualified deferred compensation plan (the "Plan"). The Company's address is 1106 West Roslyn Road, Colonial Heights, VA 23834, and the Company's Employer Identification Number is 54-1397696.

The Plan, which currently covers three participants, is an unfunded non-qualified plan established for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

This letter constitutes the alternative form of compliance with the reporting and disclosure requirements of Part I or ERISA in accordance with U.S. Department of Labor Reg. §2520.104-23, under Section 110 of ERISA.

The Company will provide Plan documents to the Secretary of Labor upon request, in accordance with Section 104(a)(1) of ERISA.

Very truly yours,

MUNDET INC.

By: Karen E. Harlow
Mrs. Karen E. Harlow
Director of Human Resources

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DOL-PWBA