

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

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans maintained for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. Section 2520.104-23, the following information is provided by the undersigned employer with regard to the Atlas Roofing Corporation Employees' Non-Qualified Deferred Compensation Plan.

Name and Address of Employer: Atlas Roofing Corporation
P. O. Box 5777
Route 5, Valley Road
Meridian, MS 39301

Employer Identification Number: 64-0661823

Atlas Roofing Corporation maintains a plan primarily for the purpose of providing compensation for a select group of management or highly compensated employees.

Number of Plans and
Participants in Each Plan: 1 Plan covering 4 employees

Dated 7/15, 1992.

Atlas Roof Corporation

By: 
Ronald R. Fredin, President

No plan