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June 21, 1990

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N 5644  
U. S. Department of Labor  
200 Constitution Avenue, N. W.  
Washington, DC 20210

Re: Top Hat Plan of The Bank of Southside Virginia

Dear Sir:

Please be advised that The Bank of Southside Virginia, EIN # 54-0133000, maintains a plan of deferred compensation for a select group of management or highly compensated employees. Nine (9) employees participate in this plan. Benefits are provided solely through insurance policies, the premiums for which are paid directly by the employer from its general assets, issued by an insurance company that is qualified to do business in the State of Virginia.

If you wish to provide further information please advise us.

Yours very truly,

*Craig S. Bonnell*

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CSB/scj/02171tr