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BRANNEN AND NICKERSON, L.L.C.

ATTORNEYS AT LAW

COMMONWEALTH BUILDING, SUITE 200
7130 HODGSON MEMORIAL DRIVE (31406)
P.O. BOX 14621 (31416)
SAVANNAH, GEORGIA

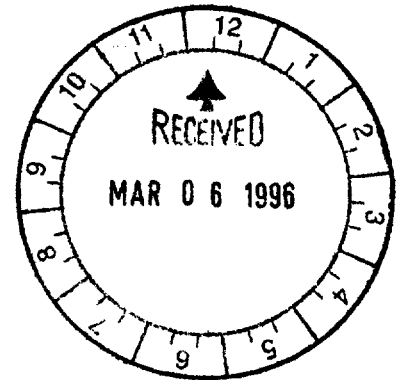
ROBERT B. BRANNEN, JR. (GA. & S.C.)
MARK W. NICKERSON (GA.)
COLLEEN BARRAS BRANNEN (GA.)

TELEPHONE: (912) 354-3200
TELECOPY: (912) 351-9289

February 19, 1996

CERTIFIED MAIL - RETURN RECEIPT REQUESTED
NO. P 609 413 571

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue
Washington, D. C. 20210



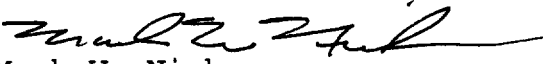
Re: Notice of Establishment of
Unfunded Deferred Compensation Plan

Dear Sir/Madam:

As required under Section 2520.104-23(b) of the Department of Labor Regulations, please be advised that Critz, Inc. (the "Company"), P. O. Box 22999, Savannah, Georgia 31403 (EIN: 58-1181839) has established and will maintain an unfunded, non-qualified deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. At this time, the Company has one such plan with one employee as a participant of such plan.

If you desire and upon receiving your written request, I will forward a copy of the plan documents to you. If you have any questions concerning the foregoing, please do not hesitate to contact me.

Very truly yours,


Mark W. Nickerson
Attorney for Company

MWN:gb
cc: Mr. Dale Critz
Enclosure