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April 8, 1996

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James Leon Young

J. Will Young,

Of Counsel

Tony Carlisle,
Administrator

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

**Re: Statement for Patterson Warehouses, Inc. Non-Qualified Deferred
Compensation Plan**

Dear Sir or Madam:

On behalf of the Administrator, please accept this letter as a statement related to the above-referenced plan pursuant to 29 C.F.R. §2520.104-23. Pursuant to that regulation, the employer states the following:

1. Name and address of the Employer:

Patterson Warehouses, Inc.
P. O. Box 9567
Memphis, TN 38109

2. Employer Identification No.:

62-1018957

3. Declaration:

The employer, Patterson Warehouses, Inc. hereby declares that it maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Top Hat Plan Exemption
April 8, 1996
Page 2

4. Number of such plans:

One (1)

5. Number of employees participating in the plan:

Eighteen (18)

6. The effective date of the plan:

February 1, 1996

Should you need any additional information, please do not hesitate to contact me at the address or phone below.

Sincerely yours,



Sean Wesley Ellis

SWE/bsm

c C. Brooks Mosley, CPA
Mr. Matt Mulroy