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1005 Glenway Avenue  
P.O. Box 1280  
Bristol, Virginia 24203-1280

**The United Company**

January 25, 1996

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5638  
U.S. Department of Labor  
200 Constitution Avenue  
Washington, DC 20210

Re: Pension Plan for Selected Employees

Dear Sir or Madam:

The United Company (EIN 54-1120913), with its principal offices at 1005 Glenway Avenue, Bristol, VA 24201, maintains a pension plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan is named The United Company Supplemental Income Plan (the "Plan"). Currently, twenty employees are covered under the Plan, which is embodied in several separate documents relating to one or more individual participants. Plan documents are available upon request.

Pursuant to the DFVC Program, the first page of a Form 5500 prepared with respect to the Plan, together with a check in the amount of \$2500, is being filed at this time in your Atlanta office. Please contact me if you wish additional information about the Plan.

Sincerely,

Lois A. Clarke  
Executive Vice President and  
Chief Financial Officer

jks

**CERTIFIED MAIL--RETURN RECEIPT REQUESTED**

jks/1-top

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