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Watkins Nurseries

To: Office of Pension and Welfare Benefit Program
Labor Management - Services Administration
U. S. Department of Labor
Washington, DC 20216

From: Watkins Nurseries, Inc.
EIN: 54-0701481
P. O. Box 159
15001 Midlothian Turnpike
Midlothian, VA 23113

This document constitutes the statement required by 29 C.F.R. 2520, 104-23(a)(1) to be filed with the Secretary of Labor in respect to Nonqualified Benefit Plans maintained by the above employer.

The employer currently maintains one Nonqualified Benefit Plan for managerial and highly compensated employees. A copy of the plan will be provided to the Department upon the receipt of a written request.

The number of participants in the plan is four.

Signed:

Plan Administrator Susan W. Ferebee

Title: Secretary-Treasurer of Watkins Nurseries, Inc.

FEB 12 1994

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