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December 29, 1993

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

Dear Sir:

Consistent with Department of Labor Regulation 2520.104-23, we herewith submit the following information in satisfaction of the filing obligation set forth in that regulation:

1. The name and address of the Employer are: Wakefield Buick, Inc.; Post Office Box 5250, Spartanburg, SC 29304.
2. The Employer identification number assigned by the Internal Revenue Service to the Employer is: 57-0279331.
3. The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Specifically, the Employer maintains one such plan, for the benefit of one employee.

Respectfully submitted,



William L. Dennis  
Leatherwood Walker Todd & Mann, P.C.

WLD/khl

cc: Mr. J. W. Wakefield, Jr.  
Mr. Jim Simmons

#132434