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U.S.A., Inc.

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March 20, 2003

Secretary of Labor
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

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

RE: Robot Coupe USA, Inc.
Deferred Compensation Plan

Dear Sir:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Robot Coupe USA, Inc. Deferral Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: Robot Coupe USA, Inc., P.O. Box 16625, Jackson, MS 39236-6625
2. Employer's Employer Identification Number: 64-0502702
3. The Employer hereby declares that it currently maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Employer hereby states that it maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the number of employees in the Plan is one.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide the Plan to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Sincerely,

Robot Coupe USA, Inc.

By: 
Vice President of Finance

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co.

P.O. B



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