

2520040764909

SALARY CONTINUATION
ERISA MEMORANDUM STATEMENT

DATE: March 8, 1992

TO: Office Of Pension and Welfare Programs
Labor Management - Services Administration
U.S. Department of Labor
Washington, D.C.
20216

From: Roy Lewis Construction Corporation
ID# 63 - 0659955
50 Midtown Park W.
Mobile, Al.
36606

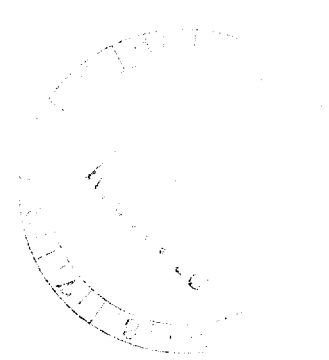
This statement is with respect to Non-
Qualified Deferred Compensation Plans
maintained by employers under the requirements
of 29 CFR Section 2520.104-23 (a).

Employer currently maintains one non-qualified
salary continuation plan for executives who
are members of a "select group of management"
or who are "highly compensated".

The number of participants are :

Plan 1: 7

Plan Administrator: R. Roy Lewis
Title: President
Employer: Roy Lewis Construction Corp.



JACKSON AHRENS

JA INSURANCE GROUP

December 31, 1992

U.S. Department of Labor
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212

Re: Top Hat Plan
Roy Lewis Constuction Corp.

Pursuant to a phone call earlier this month to the public disclosure section and the information received that the above referenced plan had not been registered, we are enclosing a copy of our previously filed ERISA Memorandum Statement.

Thanks for your help.

Sincerely,



Edwin J. Ahrens, CLU ChFC

221815



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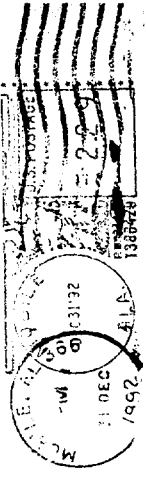
JACKSON AHRENS
IAA INSURANCE GROUP
620 Azalea Road • Mobile, Alabama 36609

Fold at line over top of envelope to the
right of the return address.

CERTIFIED

P 614 661 073

MAIL



U.S. Department of Labor
Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, DC 20013-5212

