

2520032034013

**ERISA COMPLIANCE FOR NON-QUALIFIED
DEFERRED COMPENSATION**

June 15, 1992

**Office of Employee Benefit Security
Labor-Management Services Administration
U.S. Department of Labor
Washington, D.C. 20216**

Dear Sir:

Pursuant to Department of Labor Regulations, 29CFR & 2520.104-23 under Section 110 of Title 1 of the Employee Retirement Income Security Act of 1974, Brunson McDevitt Company provides the follow information in compliance with the alternative method of reporting and disclosure for unfunded plans maintained for a select group of management or highly compensated employees.

1. NAME AND ADDRESS OF EMPLOYER:

Brunson McDevitt Company, Inc.

3227 Russell Street, Savannah, GA 31404

2. EMPLOYER IDENTIFICATION NUMBER:

58-1364341

3. Brunson McDevitt Company maintains a plan primarily to provide deferred compensation benefits for a select group of management or highly compensated employees.

4. Number of Such Plans and Number of Participants in Each Plan.

Plan

Number of Participants

#1

2

#2

Brunson McDevitt Company

By M. J. McDevitt, President

Plan Administrator