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December 29, 1997

Top Hat Plan Exemption Pension and
Welfare Benefits Administration
Room N-5644
U S Department of Labor
200 Constitution Ave NW
Washington DC 20210

FROM: Dunlap & Seeger, P.A.
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EIN: 41-1223541

This document constitutes the statement required by regulation Section 2520.104-23, 29 CFR, to be filed with the Secretary of Labor in respect to nonqualified deferred compensation plans maintained by the above employer.

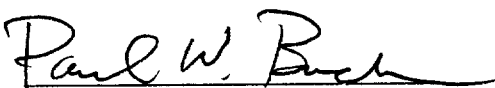
The employer currently maintains one (1) nonqualified deferred compensation plan for executives who are a select group of management or who are highly compensated.

The number of employees in each plan is: 19

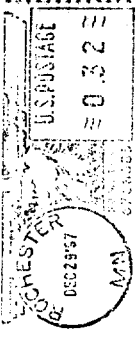
The above employer is willing to furnish documents, if any, with respect to the above plan if required by the Secretary of Labor.

Yours truly,

DUNLAP & SEEGER, P.A.

By: 
Name: Paul W. Bucher
Title: Shareholder

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