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December 23, 1997

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

Ladies and Gentlemen:

The employer identified below maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Name of Employer: Carden Company, Inc.
Address: 350 Wilson Pike Circle
Brentwood, Tennessee 37027

E.I.N.: 62-1012611

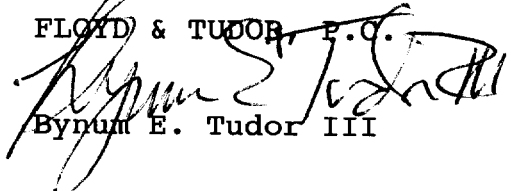
Number of Plan(s): 1
Number of Participants: 1

Plan Effective Date: August 29, 1997

The employer will provide a copy of the plan document(s) upon request. This letter is intended to serve as alternative compliance with the reporting and disclosure rules of Part I, Title I of ERISA pursuant to 29 C.F.R. § 2520.104-23.

Sincerely,

FLOYD & TUDOR, P.C.


Bynum E. Tudor III

cc: Steve Church
Gary Carden

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