

October 23, 1997

Pension and Welfare Benefits Administration
U. S. Department of Labor
Division of Reporting Compliance
Room N5638
200 Constitution Avenue N.W.
Washington, D.C. 20210

0.10.97 11:24

RE: Deferred Compensation Reporting
and Disclosure Compliance Statement

Gentlemen:

Pursuant to the requirements of ERISA Regulation § 2520.104-23, we submit the following statement in compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA for unfunded pension plans maintained for a select group of management or highly compensated employees.

1. Name and Address of Employer:

Icemakers, Inc.
P. O. Box 320755
Birmingham, AL 35222

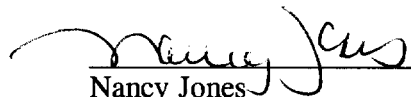
2. Employer Identification Number: 63-0463865

3. Declaration: Icemakers, Inc. previously filed a statement concerning a plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. Such Plan is now being terminated and subsequently replaced by a new Plan.

4. Number of Plans Maintained by Employer: Icemakers, Inc. maintains one (1) plan of deferred compensation evidenced by one (1) Non-Qualified Deferred Compensation Plan.

Very truly yours,

Icemakers, Inc.



Nancy Jones
President

JSB/MMB/nss

S I R O T E
— & —
P E R M U T T
A PROFESSIONAL CORPORATION

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Birmingham, Alabama 35255-5727



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