

BRADLEY ARANT  
ROSE & WHITE LLP

J. Donald Hughes

MISS  
PWB/BAW  
COMM

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May 1, 2000

**CERTIFIED MAIL/RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, D.C. 20210

COMMUNITY 11 PM 2:46  
U.S. DEPARTMENT OF LABOR  
PENSION AND WELFARE BENEFITS ADMINISTRATION

Re: Cowin Equipment Company, Inc.  
Deferred Compensation Agreements

Gentlemen:

Pursuant to Labor Regulation § 2520.104-23, we hereby file the following statement on behalf of Cowin Equipment Company, Inc.:

1. Name of Employer: Cowin Equipment Company, Inc.
2. Address of Employer: 2300 Pinson Valley Parkway  
Birmingham, Alabama 35217-2048
3. EIN of Employer: 63-0141942
4. Declaration: Cowin Equipment Company, Inc. presently maintains four (4) plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, with each plan covering just one (1) employee.

If you need any further information, please feel free to contact the undersigned.

Very truly yours,

  
J. Donald Hughes

JDHU/bsm

1/552053.1

*Don Hughes*

**BRADLEY ARANT  
ROSE & WHITE LLP**

2001 Park Place, Suite 1400  
Birmingham, Alabama 35203-2735

right of the return address  
**CERTIFIED**

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**MAIL**

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