

COYLE, BASCOM & BERGMAN, P.C.

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U.S. DEPT. OF LABOR
PENSION AND WELFARE BENEFITS ADMINISTRATION
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April 12, 2000

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

Reporting and Disclosure Statement

To the Secretary of Labor:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title 1, Part 1, as provided for an unfunded or insured pension plan for a select group of management or highly compensated employees in D.O.L. Reg. 2520 104-23, the following information is provided by the undersigned plan administrator.

- The name of the employer is: Briggs & Associates, Inc.
- The mailing address of the employer is: 2215 Six Branches Drive, Roswell, GA 30076.
- The employer's federal identification number (EIN) is: 58-1845334
- The plans of employer and the number of participants covered in each plan is:
_____.
- (specify plan and number of employees covered) Unfunded Nonqualified Deferred Compensation Plan for one (1) key employee.

The above-named employer maintains (this or these) plan(s) primarily for the purpose of providing nonqualified deferred compensation in the form of salary continuation benefits to a select group of management or highly compensated employees. The employer will provide a copy of the agreement(s) to the Secretary of Labor upon request.

Briggs & Associates, Inc.

By: 

Plan Administrator

Date: 4/12/00

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