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THE  
KAHN COMPANIES

April 1, 1999

2520042391788

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

Dear Sir or Madam:

Pursuant to Department of Labor Regulation Section 2520.104-23(b), please be advised that Kahn Ventures, Inc. ("Company") has adopted and will maintain an unfunded deferred compensation arrangement for the purpose of providing deferred compensation for a select group of management and/or highly compensated employees. At the present time, there is one such arrangement with one participant.

The Company's address is:

1100 Spring Street, N.W.  
Suite 300  
Atlanta, GA 30309-2825

The Company's Employer Identification Number, assigned by the Internal Revenue Service, is 58-1360668.

Yours truly,

David B. Kahn  
President

DBK/sme





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