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May 5, 1999

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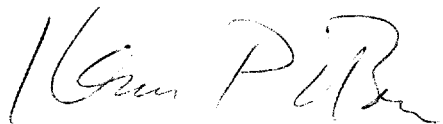
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U.S. Department of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
200 Constitution Avenue, NW
Washington, DC 20210

Dear Sir:

Pursuant to DOL regulation § 2520.104-23, this is to inform you that Milliken & Company (EIN #51-0105342), P.O. Box 1926, Spartanburg, SC 29304, maintains a deferred compensation plan for a select group of management or highly-compensated employees. Milliken has previously reported the existence of a number of these plans and has now adopted a separate arrangement covering one individual by the name of John Lewis.

Sincerely yours,



Kevin P. O'Brien