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September 29, 1998

CERTIFIED MAIL NO. Z 094 527 441
RETURN RECEIPT REQUESTED

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

Re: Staffmark Nonqualified 401(k) Plan

Dear Sir/Madam:

On May 4, 1998, Staffmark adopted the Nonqualified 401(k) Plan. The plan is an unfunded plan maintained for a select group of management and highly compensated employees. Pursuant to labor Reg. § 2520.104-23, we submit the following

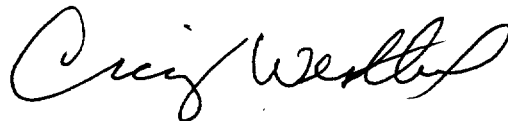
1. Employer: Staffmark, Inc.
302 East Millsap Road
Fayetteville, AR 72703
71-0788538
2. There is one plan. There are fifty (50) employees in the plan.

If you have any questions concerning this matter, please let me know.

Very truly yours,

MITCHELL, WILLIAMS, SELIG,
GATES & WOODYARD, P.L.L.C.

By



Craig Westbrook

CW/kw

LAW OFFICES

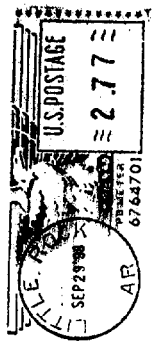
MITCHELL WILLIAMS SELIG,
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Fold at line over top of envelope to
the right of the return address

CERTIFIED

Z 094 527 441

MAIL



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