

ABR AUTOMATED
BUSINESS
RESOURCES
"Committed to Excellence"

U.S. DEPT. OF LABOR
FWBA/PUBLIC DISCLOSURE
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Top Hat Plan Exemption
Pension and Welfare Benefits Administration
U. S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

2520042393078

Dear Sir of Madame:

The purpose of this letter is to notify you that this corporation entered into an employee benefit plan on 12-29-00 which the Company maintains as an unfunded arrangement for the purpose of providing deferred compensation and salary continuation to a select group of management or highly compensated employees. One employee currently participates in this plan.

The pertinent employer data is as follows:

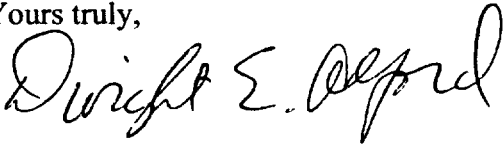
Employer: Automated Business Resources, Inc.
P O Box 15268
Savanah, Georgia 31416

Employer Identification Number: 58-1615796

This statement is intended to comply with the alternative form for the reporting and disclosure requirements of Part I of ERISA as outlined in the Department of Labor Regulation Sect 2520.104-23. It is the Company's position that the deferred compensation plan is not a "plan" subject to the filing requirements of ERISA.

Thank you in advance for you attention to this matter. Should you have any quesitons or require additional information, please feel free to contact me.

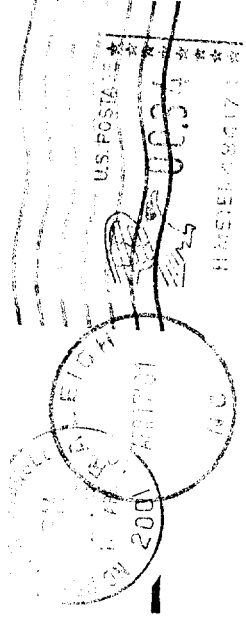
Yours truly,



Dwight E. Alford
President

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RALEIGH, N.C. 27675

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