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COPELAND & JOHNS

General Contractors
September 17, 1998

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

RE: Notice of Plan of Deferred Compensation

Gentlemen:

Pursuant to DOL Reg. Sec. 2520.104-23, the undersigned Employer hereby files the following information with respect to its plan of deferred compensation.

1. Name and Address of Employer:

Copeland & Johns, Inc.
4830 South Drive
Jackson, MS 39209

2. Federal Employer Identification No. (EIN):

64-0609562

3. The Employer maintains one plan of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.

4. One employee is covered by such plan.

Sincerely,


Richard B. Copeland

RBC:ph



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P.O. Box 10448 • Jackson, Mississippi 39289-0448



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