

2520042394375

Date Filed
4/15/98

April 2, 1998

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

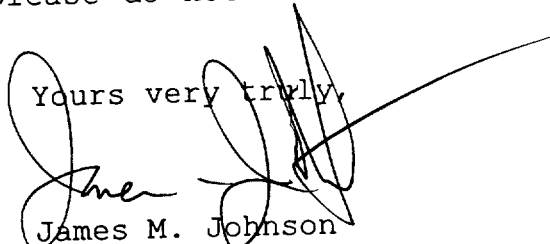
Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Dear Sir or Madam:

Pursuant to Department of Labor Regulations § 2520.104-23, we are supplying the following information to satisfy the reporting and disclosure provisions of Part 1, Title 1 of the Act.

| | |
|-------------------|---|
| Name of Employer: | Collins & Company, Inc. 930 McCallie Avenue Chattanooga, TN 37403 |
| Employer ID: | 62-0882150 |
| Name of Plan: | The Collins Company, Inc. Deferred Compensation Plan |

Collins & Company, Inc. established one plan on January 1, 1998, primarily for the purpose of providing preferred compensation for a select group of management and/or highly compensated employees. The Plan is unfunded, and there are four such employees who participate in the Plan at the time. If you should have any questions, please do not hesitate to contact me further.

Yours very truly,

James M. Johnson
President

/blw
cc: Harold A. Schwartz, Jr., Esq.

LAW OFFICES
WITT, GAITHER & WHITAKER, P.C.
1100 SUNTRUST BANK BUILDING
736 MARKET STREET
CHATTANOOGA, TENNESSEE 37402-2608

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the right of the return address

CERTIFIED

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MAIL

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