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THE *Clarks* COMPANIES, N.A.

Clarks  
Bostonian  
Hanover

March 15, 1999

THE CLARKS COMPANIES, N.A.  
600 South Broad Street  
Kennett Square, PA 19348  
TEL 610-444-6550  
FAX 610-444-6247

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: "The Clarks Companies, N.A. Deferred Compensation Plan"

Dear Sir or Madam:

You are hereby notified that C & J Clark America, Inc. has adopted The Clarks Companies, N.A. Deferred Compensation Plan primarily for a select group of management or highly compensated employees. We report the following information in order to fulfill the disclosure requirements for such plan pursuant to Department of Labor Regulations Section 520.104-23:

1. Employer Name and Address: C & J Clark America, Inc.  
156 Oak Street  
Newton Upper Falls, Massachusetts 02464
2. Employer Identification Number: 23-2051236
3. Number of Plans: One (1)
4. Number of Employees in the Plan: Ten (10) for the current year

Very truly yours.



David P. Getts  
Investment Plan Manager  
C & J Clark America, Inc.

