

DECLARATION OF PLAN MAINTAINED
FOR A SELECT GROUP OF MANAGEMENT
OR HIGHLY COMPENSATED EMPLOYEES

The undersigned administrator of the Smith Turf & Irrigation Co. Key Executive Retirement Benefit Plan pursuant to Department of Labor Regulation §2520.104-23, hereby declares that:

1. The name, address and employer identification number of the employer sponsoring the Plan is:

Smith Turf & Irrigation Co.
P. O. Box 669388
Charlotte, North Carolina 28266-9388
56-1427762

2. The sponsor maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

3. The sponsor maintains one (1) such Plan and the name and maximum number of participants as of November 1, 1990 is:

<u>Name</u>	<u>Number of Participants</u>
Key Executive Retirement Benefit Plan	Five (5)

Smith Turf & Irrigation Co.

By: *Alvin B. Smith, Jr.*
Title: PRESIDENT

