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Bern, Butler, Capilouto & Massey, P.C.  
Statement in Lieu of Form 5500 for Plan Year 1991  
63-0967991

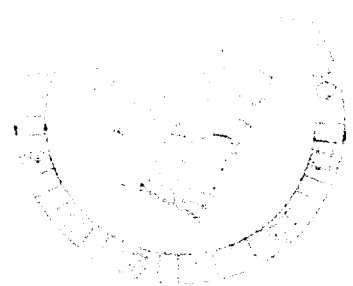
- (1) Bern, Butler, Capilouto & Massey, P.C.  
P.O. Drawer 1389  
Montgomery, AL 36102
- (2) 63-0967991
- (3) Bern, Butler, Capilouto & Massey, P.C. maintains a  
Deferred Compensation Plan for the Principal-Shareholders  
of the company.
- (4) Four employees participating in the plan.

BERN, BUTLER, CAPILOUTO & MASSEY

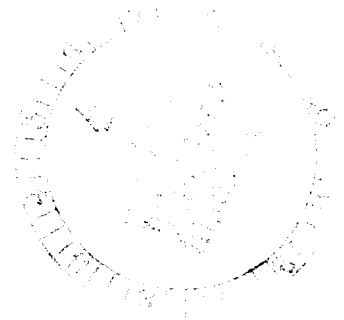
By: Michael D. B. N., Treasurer  
Signature/Title

9369

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9369

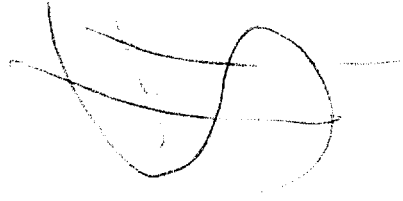


PAY  
TO  
ORD

**BERN BUTLER CAPILOUTO & MASSEY**  
**CERTIFIED PUBLIC ACCOUNTANTS**

A PROFESSIONAL CORPORATION  
136 Caloma Street • Post Office Drawer 1389 • Montgomery, AL 36102

MONTGOMERY AL 36102



United States Department of Labor  
Office of Employee Benefits Security  
Labor Management Services Administration  
Washington, D.C. 20216

