

Georgia Poultry Improvement Association, Inc.

OPERATING IN CONJUNCTION WITH THE U S D A AND THE STATE DEPARTMENT OF AGRICULTURE

POST OFFICE BOX 20
OAKWOOD, GEORGIA 30566

DIRECTORS

John H. Bennett, Jr.
Chairman

Elton H. Maddox
Vice Chairman

Howard Parker
Treasurer

William C. Baisley
Vince Booker
Doug Carnes
Danny Kendrick
George Winn
Lawton Wofford

OPERATING
The Georgia Poultry
Laboratories

LOCATIONS
Canton
Dalton
Douglas
Oakwood
Statesboro

THOMAS G. DICKSON, D.V.M.
Executive Director

706-535-5996

(Fax)
706-535-5941

December 15, 1992

Pension and Welfare Benefits Administration
U. S. Department of Labor
P. O. Box 75212
Washington, DC 20013-5212

Re: Georgia Poultry Improvement Association Incorporated
Deferred Compensation Plan

Dr. Thomas G. Dickson
P. O. Box 20
Oakwood, Georgia 30566

Tax Identification Number 58-0564846


Dear Sir/Madam:

The Georgia Poultry Improvement Association Incorporated maintains a plan primarily for the purpose of providing deferred compensation for a select group of its management and highly compensated employees (and/or independent contractors). This plan has 4 participants.

This Registration Statement is filed pursuant to Part 1 of the Title 1 of the Employee Retirement Income Security Act of 1974 as an alternative form of compliance with reporting and disclosure requirements for unfunded or uninsured pension plans maintained by an employer for a select group of management or highly compensated employees under Regulation section 2520.104-23.

It is our intent to utilize the provision of 57 F.R. 43477 which allows employers who did not file the required Registration Statement for "top hat" plan in a timely manner. Accordingly, a check for the required penalty is enclosed.

Yours very truly,


Thomas G. Dickson
Georgia Poultry Improvement Association Incorporated
Plan Administrator





VALIC

★ An American General Company

November 30, 1992

GEORGIA POULTRY IMPROVEMENT ASSOCIATION INCORPORATED
BUSINESS MANAGER
PO BOX 20
OAKWOOD, GA 30566-0000

Dear Sir/Madam:

The Pension and Welfare Benefits Administration (PWBA) of the Department of Labor (DOL) recently enacted an amnesty program for reporting of certain benefit plans that may require your immediate attention. This amnesty program is for the sponsors of Deferred Compensation plans who failed to file a registration statement requesting exemption from ERISA reporting requirements. **Many of the employers who need to react quickly are not usually affected by other provisions of ERISA regulations so they may have neglected this one requirement.** If this statement is not filed, the plan is subject to ERISA reporting and disclosure rules, including the annual Form 5500 filing.

The PWBA program provides limited relief from the penalties that could be imposed on plans which never filed a registration statement. The maximum penalty is \$1000 if then check and a completed registration statement are forwarded to the PWBA by December 31, 1992. It is advisable to consult your attorney, plan administrator or tax advisor to determine if it is necessary or prudent for you to take advantage of this amnesty program.

As a courtesy, I have provided a sample registration statement that you can forward to the PWBA. This statement is based only on assets held at VALIC and it may be necessary to modify the information if assets are also held elsewhere.

If you have any questions or need further assistance, please do not hesitate to contact your local VALIC representative at (800) 44-VALIC.

Sincerely,

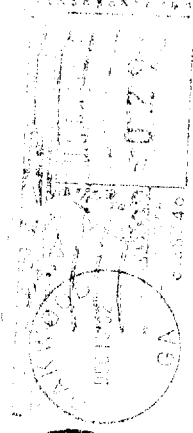
Mary C. Birmingham
Director, Group Plan Services

The Variable Annuity
Life Insurance Company

2929 Allen Parkway
Houston, Texas 77019
P.O. Box 3796
Houston, Texas 77233
(713) 526-5751

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