

September 18, 1992

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

Dear Sir:

Pursuant to Department of Labor Regulation 2520.104-23, the following information is being provided regarding a nonqualified deferred compensation plan sponsored by our organization for a select group of management and highly compensated employees.

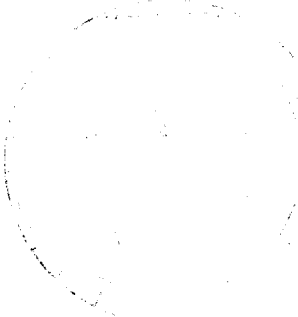
1. Employer: The R. L. Bryan Company, Inc.
2. Mailing Address: 301 Greystone Boulevard
Columbia, South Carolina 29202
3. Employer's Federal Identification Number: 57-0130510
4. Number of plans maintained: 1
5. Number of participants in each plan: 8

We will provide plan documents upon request in accordance with ERISA Section 104(a)(1).

Please contact us if you have any questions on any of the above information.

Sincerely,

By: *Marlene B. Dennis*
R. L. Bryan Company, Inc.



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