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SOUTHERN STATES MANAGEMENT COMPANY

4015 Wetherburn Way
Building B, Suite 200
Norcross, Georgia 30092

Jan. 30, 2000

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Gentlemen:

The following information is provided in compliance with the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R., §2520.104-23.

Employer Name: SOUTHERN STATES MANAGEMENT COMPANY

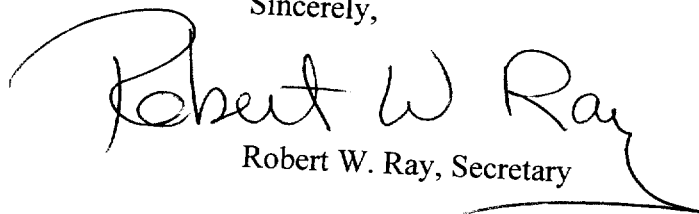
Employer Address: 4015 Wetherburn Way
Building B, Suite 200
Norcross, Georgia 30092

Employer Identification Number: 56-1994890

The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

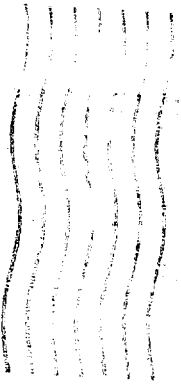
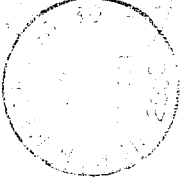
Two employees have been added to the Employer's plan. Thus, the number of plans and number of participants are now as follows: One Plan covering four (4) employees.

Sincerely,


Robert W. Ray, Secretary

SOUTHERN STATES MANAGEMENT COMPANY

11695 Medlock Bridge Road
Duluth, Georgia 30097



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