

February 15, 2000

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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

**Re: Gunold + Stickma of America, Inc. Deferred Compensation Plan (the "Plan")**

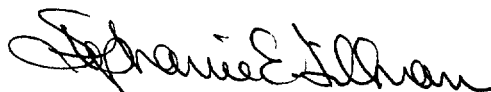
Dear Sir or Madam:

On behalf of the administrator of the above-named Plan, the undersigned submits this statement in compliance with ERISA Reg. §2520.104-23(b).

1. Name and Address of the Employer:  

Gunold + Stickma of America, Inc.  
1000 Cobb Place Blvd.  
Building 500  
Marietta, Georgia 30144
2. Employer Identification Number: 58-1479111
3. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. 1/2
4. The number of employees in the Plan: 2

Very truly yours,



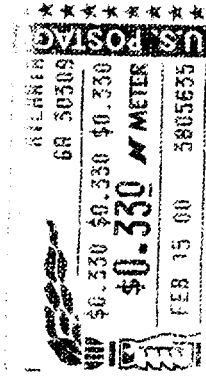
Stephanie E. Tillman

SET/vb

cc: Mr. Mark Wasson  
William A. Turner, Esq.

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