

2520052091730

December 13, 1999

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

PERSONAL AND CONFIDENTIAL

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

This statement is made pursuant to Labor regulation section 2520.104-23.

The name of the employer is Shupe, Carboni & Associates.

The Employer's address is: Mailing: P.O. Box 370
Hixson, TN 37343

Physical: 4845 Hixson Pike, Suite D
Hixson, TN 37343

The Employer Federal Identification Number is 62-1454266.

This plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

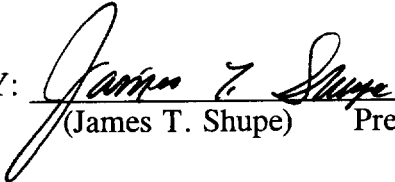
The number of such plans is one (1) and the number of employees in each is one (1).

This statement is filed within 120 days after the date plan benefits become payable.

Plan documents will be furnished to the Secretary of Labor upon request.

Sincerely yours,

SHUPE, CARBONI & ASSOCIATES, INC.

BY: 
(James T. Shupe) President

HORTON, MADDOX & ANDE
ATTORNEYS AND COUNSELLORS,
ONE CENTRAL PLAZA
SIXTH FLOOR
835 GEORGIA AVENUE
CHATTANOOGA, TENNESSEE 3

CERTIFIED

Z 532 577 344

MAIL

TOP HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS ADMINISTRATION
ROOM N-5644
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON, D.C. 20210

