

MAYNARD, COOPER & GALE, P.C.

ATTORNEYS AT LAW

1901 SIXTH AVENUE NORTH

2400 AMSOUTH/HARBERT PLAZA

BIRMINGHAM, ALABAMA 35203-2618

(205) 254-1000

FACSIMILE (205) 254-1999

Writer's Direct Dial No.

(205) 254-1082

E-Mail: BBEAUBE@MCGILAW.COM

2520052092217

May 15, 2001

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

Re: *Royal Cup, Inc. Supplemental Executive Retirement Plan/Notice of Top Hat Plan*

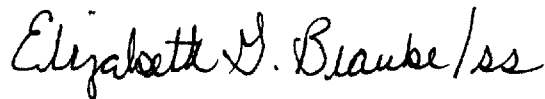
Dear Secretary:

Pursuant to DOL Reg. § 2520.104-23, I am providing on behalf of our client, Royal Cup, Inc. (the "Company"), the required information with regard to its maintenance of a newly-established top hat plan entitled the Royal Cup, Inc. Supplemental Executive Retirement Plan (the "Plan").

The sponsor of the Plan is the Company, having a principle place of business at 160 Cleage Drive, Birmingham, Alabama 35217-0971. The Company's employer identification number is 63-0281988. The Company is maintaining the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees currently participating in the Plan is seven (7). The Plan is effective on June 1, 2001. Currently, the Company is not maintaining any other top hat plan.

Please call me if any further information is needed.

Very Truly Yours,



Elizabeth G. Beaubé

EGB:ss

cc: Mr. Lamar C. Bagby

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