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400 LAND TITLE BUILDING
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BIRMINGHAM, ALABAMA 35203

August 5, 1999

*ALSO ADMITTED IN TENNESSEE

Office of Employee Benefits
Security, Labor-Management Services Administration
U.S. Department of Labor
Washington, D.C. 20216

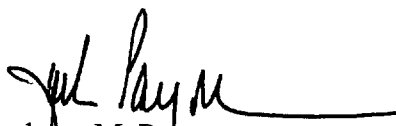
Dear Recording Personnel:

As attorney for Neilsen & Hiebert Systems, Inc., I have enclosed two copies of its statement regarding the Deferred Compensation Plan Agreement between the Corporation and Robert F. Neilsen.

Please file one copy with your office and indicate the filing thereof on the other copy. Then please return that copy to me in the enclosed self-addressed envelope.

Thank you for your help.

Sincerely,


Jackson M. Payne

JMP/bcf
Enclosures
cc: Mr. Robert F. Neilsen

NEILSEN & HEIBERT SYSTEMS, INC.
P.O. Box 1118
Pelham, Alabama 35124

August 4, 1999

Office of Employee Benefits
Security, Labor-Management Services Administration
U.S. Department of Labor
Washington, D.C. 20216

To the Secretary of Labor:

In order to comply with the requirements of the Alternative Reporting and Disclosure Method under ERISA, Part I, Title I, as provided for an unfunded or insured pension plan for a select group of management or highly compensated employees in D.O.L. Reg. §2520.104-23, the following information is provided by the undersigned Plan Administrator:

- (1) The name of the Employer is: Neilsen & Hiebert Systems, Inc.
- (2) The mailing address of the Employer is: Post Office Box 1118, Pelham, Alabama 35124.
- (3) The Employer's Federal Identification Number (EIN) is: 63-0889468
- (4) The number of plans and the number of participants in each plan is: One plan covering one employee.

The above-named Employer maintains these plans primarily for the purpose of providing deferred compensation in the form of salary continuation benefits to a select group of management or highly compensated employees. The Employer will provide a copy of the agreements to the Secretary of Labor upon request.

PLAN ADMINISTRATOR:

NEILSEN & HIEBERT SYSTEMS, INC.

By: Robert J. Neilsen
Its President

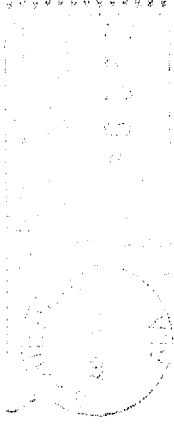
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