

COX & SMITH
INCORPORATED
ATTORNEYS COUNSELORS

112 East Pecan Street
Suite 1800
San Antonio, Texas 78205-1521
(210) 554-5500
Fax (210) 226-8395
www.coxsmith.com

Writer's Direct Number
(210) 554-5262

July 25, 2001

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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

Re: Southwest Texas Equipment Distributors, Inc.
Supplemental Executive Retirement Plan

Dear Sir:

In accordance with the requirements of the Employee Retirement Income Security Act of 1974 and Department of Labor Regulations Section 2520.104-23, we are reporting the following information with respect to an unfunded deferred compensation plan for a select group of management or highly compensated employees adopted by the following employer.

NAME AND ADDRESS OF EMPLOYER:

Southwest Texas Equipment Distributors, Inc.
1227 S. St. Mary's Street
San Antonio, Texas 78210

EMPLOYER IDENTIFICATION NUMBER: 74-2584530

NUMBER OF PLANS AND NUMBER OF PARTICIPANTS IN EACH:

One (1) Deferred Compensation Plan with four (4) Participants.

2520052094170
U.S. DEPT. OF LABOR
PMDA/PUBLIC DISCLOSURE
01 JUL 31 PM 1:52

Writer's E-Mail Address
rboxford@coxsmith.com

Top Hat Plan Exemption
July 25, 2001
Page 2

Southwest Texas Equipment Distributors, Inc. maintains the above described plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan was adopted by the Board of Directors of Southwest Texas Equipment Distributors, Inc. effective March 22, 2001.

Sincerely,



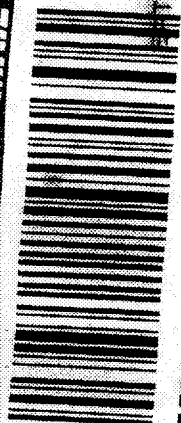
R. Bradley Oxford

RBO/sp/361631.01

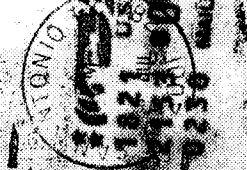
cc: Mr. A. J. Lewis, III
Mr. Randy Cadwallader
Mr. Harry W. Wolff, Jr. [Firm]

COX & SMITH
INCORPORATED
ATTORNEYS COUNSELORS

112 East Pecan Street
Suite 1800
San Antonio, Texas 78205-1521



7099 3400 0014 8329 1770



1021
2953
0250
PR 22-12781
JUL 25 01
MAILED FROM ZIP CODE 78205

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

