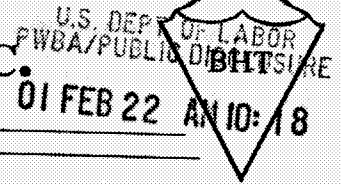


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# BIRMINGHAM HIDE & TALLOW Co., INC.



January 31, 2001

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

ALABAMA  
Arley  
Birmingham  
Bessemer  
Florence  
Huntsville  
Loxley  
Montgomery  
FLORIDA  
Panama City  
GEORGIA  
Ringgold  
MISSISSIPPI  
Aberdeen

RE: Top Hat Welfare Plan for Management

Employer: Birmingham Hide & Tallow Co., Inc.  
2700 First Avenue North  
Birmingham, Alabama 35203  
Employer Identification Number 63-0418843

This is to provide information that the Employer established on March 15, 2000 a deferred compensation plan for a select group of management employees of the company, partially funded by life insurance on some of the executives and all payable solely through the general assets of the Employer. There are seven (7) employees covered under this deferred compensation plan at this time. Copies of the Salary Continuation Agreements containing these benefits are available on request.

This statement is provided in accord with the provisions of 29 CFR 2520.104-23.

Yours truly,

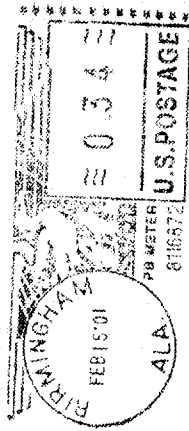
A handwritten signature in black ink, appearing to read "T. Owen Vickers".

T. Owen Vickers,  
Chairman and Chief Executive Officer

cc: Charles H. Moses, III, Esq.

**BIRMINGHAM HIDE & TALLOW CO., INC.**

P.O. Box 1596 • 2700 First Avenue North  
Birmingham, Alabama 35201



PWBA - Rm. N-5644  
US Dept. of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

