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BRIDGES, YOUNG, MATTHEWS & DRAKE PLC

ATTORNEYS AT LAW

A PROFESSIONAL LIMITED COMPANY

P. O. BOX 7808

315 EAST EIGHTH AVE.

PINE BLUFF, ARKANSAS 71611

F. G. BRIDGES (1886-1959)
FRANK G. BRIDGES, JR. (1906-1973)
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JEFFREY H. DIXON
CARY E. YOUNG
JAMES C. MOSER, JR.
JOHN P. TALBOT
CATHERINE C. LEWIS

DEPT. OF LABOR
FWBA/PUBLIC DISCLOSURE
01 OCT 11 PM 1:48

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PAUL B. YOUNG
OF COUNSEL

October 5, 2001

CERTIFIED MAIL NO. 7001 0360 0002 3958 7133
RETURN RECEIPT REQUESTED

Top-Hat Plan Exemption
U.S. Department of Labor
200 Constitution Ave., NW
Washington, D.C. 20210

RE: Planters Cotton Oil Mill, Inc. Deferred Compensation Agreement with Danny
W. Brown ("Plan") and Trust Agreement for Planters Cotton Oil Mill,
Inc. ("Trust")

Department Personnel:

Enclosed are Top-Hat Plan Exemption filings for this Plan and Trust.

Contact me if you have any questions or need additional information.

Your very truly,



Jeffrey H. Dixon

JHD/mr
Enclosures
cc: Danny W. Brown

TOP-HAT PLAN STATEMENT

Top-Hat Plan Exemption
PWBA
Room N-5644
U.S. Department of Labor
200 Constitution Ave., NW
Washington, D.C. 20210

Employer Name: Planters Cotton Oil Mill, Inc.

Address: P.O. Box 7427
Pine Bluff, AR 71611

Employer EIN: 71-0493614

Name of Plan: Trust Agreement for Planters Cotton Oil Mill, Inc.

The Plan is maintained for select management or highly compensated employees.

Number of plans 1

Number of employees in plan 1

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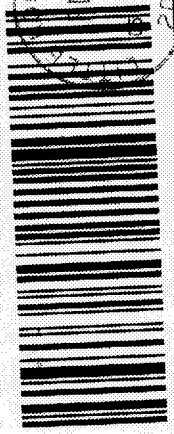
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EETL 856E 2000 09ED T002



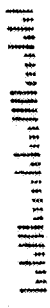
CERTIFIED MAIL

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT OF THE RETURN ADDRESS. FOLD AT DOTTED LINE

EETL 856E 2000 09ED T002

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