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LAW OFFICES  
**THRASHER, WHITLEY, HAMPTON & MORGAN**  
A PROFESSIONAL CORPORATION

DOLORES M. HENRIQUEZ

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December 30, 1996

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

**VIA CERTIFIED MAIL/  
RETURN RECEIPT REQUESTED**

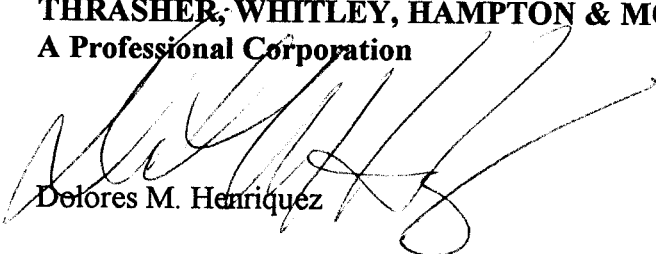
Gentlemen:

Enclosed please find the Top Hat Plan Exemption for Smallwood, Reynolds, Stewart, Stewart & Associates, Inc.

Please contact me with any questions.

Yours very truly,

**THRASHER, WHITLEY, HAMPTON & MORGAN**  
A Professional Corporation

  
Dolores M. Henriquez

DMH:cpd

Enclosures

Smallwood, Reynolds,  
Stewart, Stewart  
& Associates, Inc.

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Architects · Planners · Interior Designers · Landscape Architects

December 4, 1996

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

**CERTIFIED MAIL NO. Z 055 111 374**  
**RETURN RECEIPT REQUESTED**

**Re: Smallwood, Reynolds, Stewart, Stewart & Associates, Inc. (the "Employer")**  
**Executive Salary Continuation Plan (the "Plan")**  
**Our File No. 951-1-366**

Gentlemen:

This letter is intended to constitute the statement, made on behalf of the Employer referenced above pursuant to Labor Reg. § 2520.104-23, in order to satisfy the reporting and disclosure provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") with respect to the above-referenced Plan. The employer understands that the Plan is exempt from the participation, vesting, funding, fiduciary and plan termination insurance requirements of ERISA. The Employer's statement is as follows:

**Name and address of the Employer:** Smallwood, Reynolds, Stewart, Stewart & Associates,  
Inc.  
One Piedmont Center, Suite 303  
Atlanta, Georgia 30305

**Employer identification number:** 58-1353898

**Declaration:** The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

**Number of such plans:** One

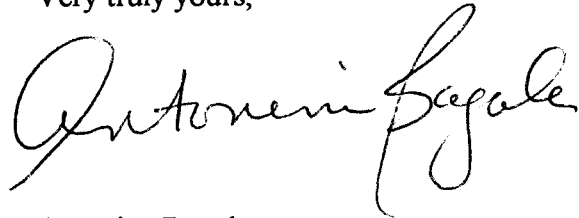
**Number of employees in the Plan:** Six

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
U. S. Department of Labor  
December 4, 1996  
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Benefits under the Plan: (i) are paid as needed solely from the general assets of the Employer, (ii) are provided exclusively through insurance contracts or policies, the premiums for which are paid directly by the Employer from its general assets, issued by an insurance company or similar organization which is qualified to do business in the State of Georgia or other State, or (iii) both.

The Plan is implemented by execution, with each employee in the Plan, of an agreement between the Employer and such employee entitled, "Executive Salary Continuation Agreement." The Employer understands that such plan documents must be provided to the Secretary of Labor upon request as required by ERISA Section 104(a)(1) and Labor Reg. § 2520.104-23(b)(2).

Very truly yours,

A handwritten signature in cursive script that reads "Antonina Bagala". The signature is written in black ink and is positioned above the typed name and title.

Antonina Bagala  
Chief Financial Officer