

PRICE & COLLINS

Attorneys at Law



Box 132, 10 Holly Plaza, Santa Claus, Indiana 47579
Phone (812) 937-4444 FAX (812) 937-4441

David E. Price*
C. Richard Collins**
William D. Stephens***
Kevin R. Patmore
Mark D. Halter

Also Licensed in:
Kentucky*
Illinois**
Florida***

March 24, 1997

Top Hat Plan Exemption
Pension and Welfare Benefits Admin.
Room N-25638
U. S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

RE: American Wholesalers, Inc.
3300 N. Greenriver Road, Evansville, Indiana 47715
EIN: 35-1052787

To Whom It May Concern:

Please be advised that the above-referenced employer maintains a deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. At this time, the employer maintains one such plan which covers one employee.

If you have any questions, or if we can be of any further assistance in this matter, please feel free to contact us.

Thanking you for your time and consideration, I am,

Sincerely yours,

PRICE & COLLINS

Kevin R. Patmore,
Attorney at Law

KRP/srs

FILED
PUBLIC RECORDS
97 MAR 31 AM 9:18

Legal Assistants: Mary T. (Rese) Kress • Julie A. Hanson, M.T.