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MAZURSKY &  
DUNAWAY, LLP

Telephone 404-888-8820  
Facsimile 404-888-8866  
Writer's Direct Dial Number  
404-888-8840

March 14, 1997

**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, NW  
Washington, D.C. 20210

Re: Printers Group Insurance Agency, Inc. Nonqualified Savings Plan (the "Plan")

Dear Sir or Madam:

On behalf of the administrator of the above-named Plan, the undersigned submits this statement in compliance with ERISA Reg. §2520.104-23(b).

1. Name and Address of the Employer:

Printers Group Insurance Agency, Inc.  
5020 Highland Parkway  
Smyrna, Georgia 30082

2. Employer Identification Number: 58-1860390
3. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees and does not maintain any other such plans.
4. The number of employees in the Plan: 2

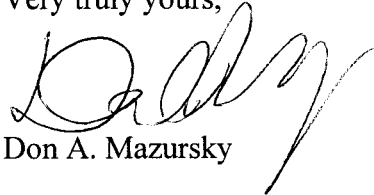
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Please stamp the enclosed copy of the letter as "Received" and return it to me in the enclosed self-addressed envelope. Thank you for your consideration.

Very truly yours,

A handwritten signature in black ink, appearing to read 'D. Mazursky', written in a cursive style.

Don A. Mazursky

DAM:lsm

Enclosures

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cc: Mr. Paul Massey