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**KENNEDY, HUNTER, LEWIS & BRANNON**  
ATTORNEYS

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June 20, 1991

JOHN G. KENNEDY, P.C.  
JOHN G. HUNTER  
J. CURTIS LEWIS, III  
CHARLES W. BRANNON, JR.

1867  
JOHN G. KENNEDY, SR. (1883-1865)  
912/232-0101  
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**CERTIFIED MAIL NO: P 422 991 957**  
**RETURN RECEIPT REQUESTED**

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

Gentlemen:

In compliance with the applicable provisions of ERISA, with respect to unfunded pension plans for a select group of management or highly compensated employees, and as per Department of Labor Regulation \$2520.104-23, the following information is hereby provided by the undersigned to the Secretary of Labor:

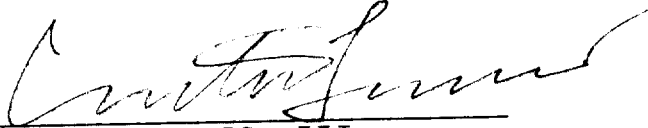
1. The name of the employer is J. C. Lewis Motor Co., Inc., and its mailing address is P. O. Box 60759, Savannah, Georgia 31420.

2. The employer's federal identification number is 58-0325681, and number of plans is one. The number of participants now in such plan is three employees.

The above named employer maintains this plan primarily for the purpose of providing deferred compensation in the form of salary continuation benefits to a select group of management or highly compensated employees. The employer will provide a copy of the agreements evidencing the plan to the Secretary of Labor upon request.

Sincerely,

J. C. LEWIS MOTOR CO., INC.,  
Employer and Plan Administrator

BY:   
J. CURTIS LEWIS, III  
Corporate Secretary

JCL:mah

cc J. C. Lewis, Jr.  
Robert E. Oetgen