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May 6, 1994

Certified Mail Return Receipt Requested

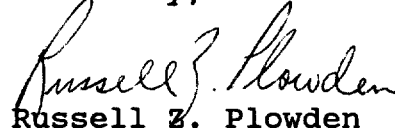
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Re: Tietex Corporation
Phantom Stock Plan II
Our File No. 4804/0001

Dear Sir:

Tietex Corporation (the "Employer") has adopted the above Plan and now maintains two (2) plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Employer's address is 3010 North Blackstock Road, P.O. Box 6218, Spartanburg, South Carolina 29304. The Employer's employer identification number is 57-0551905. There are currently 2 participants in the above Plan.

Sincerely,


Russell Z. Plowden

RZP/kf
cc: Mr. Martin Wildeman
John M. Campbell, Jr., Esquire