

ALSTON & BIRD

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CRAIG R. PETT

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April 25, 1994

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

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

Re: Statement Regarding Alternative Method of Compliance with Reporting
and Disclosure Requirements of Part I of Title 1 of ERISA

Dear Sir or Madam:

Pursuant to C.F.R. § 2520.104-23, I am providing the following information regarding a nonqualified deferred compensation plan maintained by T.R. Miller Mill Company, Inc. (the "Corporation"):

1. Name and address of the Corporation are:

T.R. Miller Mill Company, Inc.
P.O. Box 708
Brewton, Alabama 36427
2. Employer Identification Number: 63-0141530
3. The Corporation has established twenty-seven (27) nonqualified deferred compensation plans on behalf of its eligible employees. The Corporation established the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The above-described deferred compensation plans are the only such plans maintained by the Corporation. Currently, there is one (1) employee participating in each of the twenty-seven (27) plans.

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700 Thirteenth Street, N.W., Suite 350
Washington, D.C. 20005-3960

3575 Koger Boulevard, Suite 200
Duluth, Georgia 30136-4958

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5. At your request, I would be happy to provide you with a copy any of the plans or any other plan documents you require.

Please do not hesitate to contact me if there is any further information you feel is necessary.

Very truly yours,



CRAIG R. PETT

/bb

cc: Mr. Anthony G. Buszka