



LifeTrack Benefit Systems  
10 South Clinton Street  
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Doylestown, PA 18901  
800-615-2317  
FAX: 215-230-8480

A Joint Venture of  
Federated Services Company  
& Charon Planning Corp.

April 2, 1997

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

Dear Sir:

In accordance with 29 CFR 2520.104-23, on behalf of the Administrator of the Bell Equipment North America, Inc. Deferred Compensation Plan, we hereby provide you with the information set forth below:

**Name and Address of Employer**

Bell Equipment North America, Inc.  
2843 Highway 80  
Garden City, GA 31408-2999

**Employer's Taxpayer Identification Number**

58-1660722

**Required Declaration**

The Employer sponsors the Bell Equipment North America, Inc. Deferred Compensation Plan which has the effect of deferring compensation for a select group of management or highly compensated employees. Benefits are paid out of the general assets of the Employer. Currently 4 employees are eligible to participate in the Plan. The plan effective date is January 1, 1997.

If you have any questions about this matter, please contact the undersigned.

Sincerely,

  
Paul J. Obenreder

pc: William C. Rodgers

VIA CERTIFIED MAIL

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