

TIDWELL CONSTRUCTION COMPANY

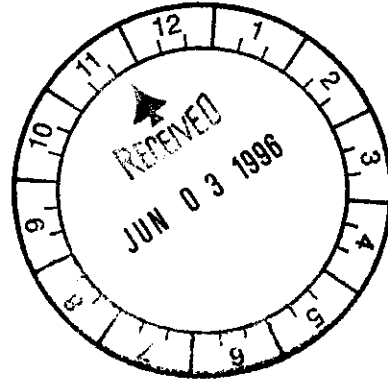
P.O. DRAWER 1466
DOUGLASVILLE, GEORGIA 30133
Phone Number (404) 942-5121 • Fax Number (404) 942-3917



ERISA NOTICE

January 6, 1996

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



Re: Tidwell Construction Company
Deferred Compensation Plan

Gentlemen:

Pursuant to Section 2520.104-23 of the Department of Labor Regulations, I am including the following information to comply with the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded deferred compensation plans. The employer listed below is maintaining an unfunded deferred compensation plan for a select group of management or highly compensated employees. This information includes:

1. Name and address of Employer:
Tidwell Construction Company
P. O. Drawer 1466
Douglasville, Georgia 30133
2. The Employer's Federal Tax Employer Identification Number:
58-0641769
3. Number of unfunded deferred compensation plans maintained by the employer: 1.
4. Number of employees participating in the unfunded deferred compensation plan maintained by the employer: 1.

If you need any additional information, please do not hesitate to contact me at (770) 942-5121.

Yours truly,

TIDWELL CONSTRUCTION COMPANY

Thomas M. Tidwell
President

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TMT/jh