

BE&amp;K INC.

**CERTIFIED MAIL**

December 21, 1992

Top Hat Plan Exemption  
 Pension and Welfare Benefits Administration  
 U.S. Department of Labor  
 P.O. Box 75212  
 Washington, DC 20013-5212

RE: BE&amp;K, Inc. EIN: 63-0627338

Gentlemen:

Pursuant to Department of Labor Regulation §2520.104-23, declaration is hereby made that BE&K, Inc., 2000 International Park Drive, Birmingham, AL 35243, EIN 63-0627338, maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This plan, along with the number of employees in the plan, are listed below:

<u>Plan Name</u>	<u>Number of Employees</u>
BE&K, Inc. Deferred Bonus Plan	1

30705

Enclosed is our check for \$1,000 payable to the U.S. Department of Labor as payment of the reduced penalties provided by DOL Release 92-158 for voluntary compliance with the reporting and disclosure provisions of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 during the grace period.

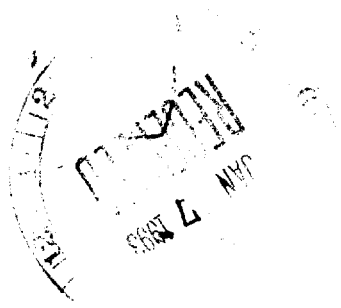
Please contact the undersigned if you should have any questions.

Very truly yours,

*Joel R. Bragg*  
 Joel R. Bragg  
 Director of Benefits

JRB:ng  
 Enclosure

cc: Tom Gamble



30705

VENDOR 21512

020538

P.D. NUMBER	INVOICE	ACCT. NO.	CONTRACT NO.	GROSS AMOUNT	DISCOUNT	RETENTION	TAX	FREIGHT/ OTHER	NET AMOUNT
PENALTY	REDUCTION	ON-DOL	REL# 92-158						
123092	20/74056			1000.00					1000.00

DETACH BEFORE DEPOSITING - DETACHED CHECK IS PAYMENT IN FULL OF ACCOUNT SHOWN ABOVE. IF INCORRECT RETURN WITHOUT ALTERATION.

1,000.00

Bragg



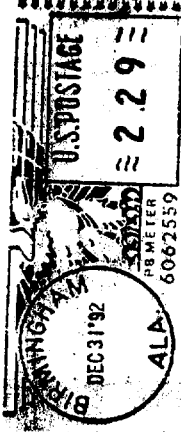
BE&K, INC.  
P.O. Box 2332  
Birmingham, AL 35201-2332

fold at line over top of envelope to  
right of the return address.

**CERTIFIED**

P 851 533 423

**MAIL**



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