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March 23, 1993

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

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

Re: Dewante & Stowell, Inc.
Supplemental Income Plan

Gentlemen:

Pursuant to Department of Labor Regulation Section 2520.104-23, as authorized by Section 110 of ERISA, I am filing this notice on behalf of Dewante & Stowell, Inc. with respect to the Dewante & Stowell, Inc. Supplemental Income Plan. The information being provided pursuant to such regulation is as follows:

1. The employer is Dewante & Stowell, Inc.;
2. The employer's address is 2000 "O" Street, Suite 200, Sacramento, California, 95814;
3. The employer's identification number is 94-2227884;
4. The employer maintains the plan as a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees; and
5. The employer maintains one(1) such plan, and the plan covers four (4) employees.

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U.S. Dept. of Labor
March 23, 1993
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If you need any additional information with respect to the deferred compensation plan, please feel free to contact me.

Very truly yours,

BOUTIN, LASSNER, GIBSON, & DELEHANT

By



David M. Delehant

DMD/cw
cc: Randolph H. Dewante

RECEIVED
MAR 25 1993
U.S. DEPT. OF LABOR