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**BECK**®

HAROLD BECK & SONS INCORPORATED

March 10, 1992

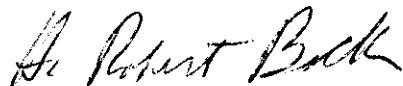
Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

Dear Sirs:

This notice is being filed pursuant to Department of Labor  
Regulation §2520.104-23.

Harold Beck & Sons, Inc. (23-1572268) maintains 1 qualified  
pension plan described in section 201(2) of the Employee Retirement Income  
Security Act of 1974, as amended. The Plan is maintained primarily for the  
purpose of providing deferred compensation for a select group of management or  
highly compensated employees. The Plan currently covers approximately 2  
employees.

Very truly yours,



H. Robert Beck  
President

CERTIFIED MAIL  
RETURN RECEIPT REQUESTED