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JEROME W. SANDWEISS
OF COUNSEL

January 15, 1993

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

To Whom it May Concern:

The following corporation currently is a party to two (2) employee benefit plans primarily established and maintained for the purpose of providing a plan of deferred compensation and salary continuation to a select group of highly compensated employees. One (1) employee participates in each plan.

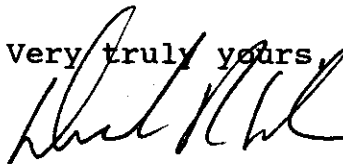
The pertinent employer data is as follows:

Employer: Bill Yount Signs & Advertising, Inc.
Address: 2002 Woodson Road
St. Louis, MO 63114
Telephone: (314) 423-2933
Employer Identification No: 43-1083139

The above-referenced individual deferred compensation agreements were effective January 14, 1993.

This statement is filed under authority of Labor Regulations Section 2520.104-23.

Very truly yours,


David R. Weaver

DRW:skb

