

Jones & Roth, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

Member of the American Institute of Certified Public Accountants Private Companies Practice Section

January 15, 1993

Pension and Welfare Benefits Administration
U.S. Department of Labor, Room N5644
200 Constitution Avenue, N.W.
Washington, D.C. 20210

RE: Reporting and Disclosure Requirements
Registration Statement
Deferred Compensation Plan

Jones & Roth, P.C.
444 "B" Street
Springfield, OR 97477

EIN: 93-0819646
503-746-4466

Jones & Roth, P.C., does maintain a plan primarily for the purpose of providing deferred compensation for a select group of management within our firm.

A total of one plan provides deferred compensation benefits for each of the eleven shareholders employed by Jones & Roth, P.C.

Sincerely,

JONES & ROTH, P.C.



Vaughn E. Roser
Firm Administrator



VER: mfk