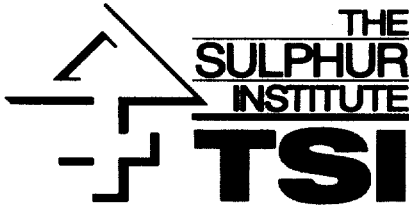


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September 24, 1992

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

Re: Deferred Compensation Plan

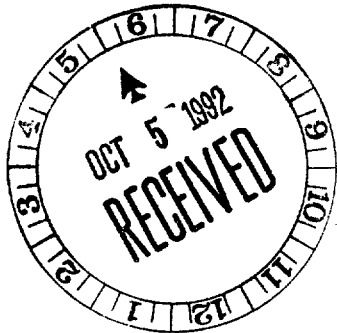
To Whom It May Concern:

As prescribed by Labor Regulations Section 2520.104-23, we are writing to advise you that we have established a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. We maintain one such plan that covers three (3) employees at present. Our Federal Identification Number is 530257818. Enclosed is our check for \$1,000.

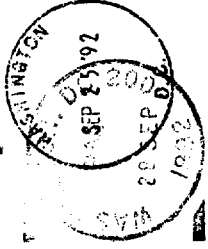
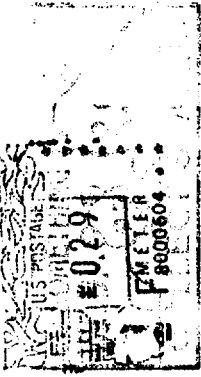
Please let me know if you would like a copy of our plan document or any other information. Thank you.

Sincerely yours,

Robert J. Morris
President



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

1140 Connecticut Avenue, N.W.
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