

2520032542028

TEXAS UNITED CORPORATION

2000 WEST LOOP SOUTH, SUITE 700
HOUSTON, TEXAS 77027

August 17, 1992

(713) 877-1793

CERTIFIED MAIL NO. P-051-213-030
RETURN RECEIPT REQUESTED

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

RE: Texas United Corporation Unfunded Deferred Compensation
Plan (the "Plan")

Dear Sir:

In accordance with the Department of Labor Regulation §2520.104-23, this letter will serve as the Plan's alternative method of compliance with the reporting and disclosure requirements of Part 1 of ERISA.

1. The name and address of the employer is Texas United Corporation, 2000 West Loop South, Suite 700, Houston, Texas, 77027
2. The employer identification number assigned by the Internal Revenue Service to the employer is 74-1663878.
3. The employer declares that the Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There are five participants in this Plan.
4. The employer also maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Texas United Corporation Unfunded Supplemental Retirement Plan (18 employees participate in this plan)

AUG 21 1992
Very truly yours,



B. D. Duboise
Secretary/Treasurer

BDD:clj:ltr99