
ERISA NOTICE

February 12, 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

Re: Essick Air Products
Deferred Compensation Plan

Dear Sirs:

Pursuant to Section 2520.104-23 of the Department of Labor Regulations, we are including the following information to comply with the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded deferred compensation plans. The above employer is maintaining an unfunded deferred compensation plan for a select group of management or highly compensated employees. This information includes:

1. Name and Address of Employer:

Essick Air Products
5800 Murray St.
Little Rock, AR 72209

2. Employer's Federal Tax Identification Number:

71-0728142

3. Number of unfunded deferred compensation plans maintained by the employer: one (1)

4. Number of employees participating in each unfunded deferred compensation plan maintained by the employer: one (1)

If you need any additional information please do not hesitate to contact me at (501) 273-5743.

Sincerely,



Richard D. Chapman

Walton Enterprises

May 16, 1994

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

Re: Essick Air Products, Inc.
Deferred Compensation Plan

Dear Sirs:

On February 12, 1993, we filed the attached letter with your office notifying the Department of Labor of the unfunded deferred compensation plan maintained by Essick Air Products, Federal I.D. Number, 71-0728142. Recently, Essick Air Products changed its form of entity from a partnership to a corporation. This letter is to notify you of this change so that you can update your records with respect to this plan. The new Federal I.D. Number for Essick Air Products, Inc. is 71-0748001.

If you need additional information, please do not hesitate to contact me.

Sincerely,



Richard D. Chapman

Enclosures
As stated

MAY 25 1994