



McGLADREY & PULLEN

Certified Public Accountants and Consultants

April 29, 1992

2520032900613

Office of Employee Benefits Security
Labor-Management Services Administration
U.S. Department of Labor
Washington, D.C. 20216

Dear Sir:

The following is a listing of the information required under Department of Labor regulation Section 2520.104-23 whereby certain unfunded or insured pension plans may satisfy their filing requirements under Section 110 of the Employee Retirement Income Security Act of 1974.

1. Employer's Name: McGladrey & Pullen
2. Employer's Address: 102 W. Second Street
Davenport, IA 52801
3. Employer ID#: 42-0714325
4. The above names employer maintains the following plan primarily for the purpose or providing deferred compensation for a select group of management or highly compensated employees.

<u>Plan Name</u>	<u># of Employees Participating</u>
McGladrey & Pullen Key Employee Deferred Compensation Plan	3

5. Plan documents will be provided upon request in accordance with ERISA Section 104(a)(1).

Please contact us if you have any questions on any of the above information.

Respectfully yours,

MCGLADREY & PULLEN

Clifford L. Newman, Partner

Firmwide Resources
Second Floor, 102 West Second Street, Davenport, Iowa 52801
(319) 324-0447 FAX (319) 324-0211

Internationally Dunwoody Robson McGladrey & Pullen

4
MAY 5 1992
RECEIVED