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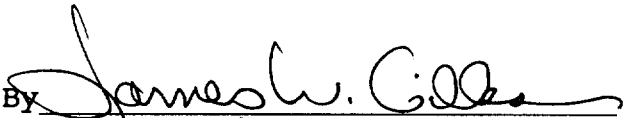
STATEMENT
TO THE U.S. DEPARTMENT OF LABOR

Leupold & Stevens, Inc. declares that it maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and submits the following information pursuant to Labor Department Regulations § 2520.104-23:

1. Number of plans: One
2. Number of employees in each: Four
3. Employer information:
 - (a) Name: Leupold & Stevens, Inc.
 - (b) Address: PO Box 688
Beaverton, Oregon 97075
 - (c) Employer ID No.: 93-0372974

Dated: January 16, 1992

LEUPOLD & STEVENS, INC.

By 

James W. Gilles
Human Resources Manager

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LEUPOLD & STEVENS, INC.

January 16, 1992

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

Re: Supplemental Executive Retirement Plan

Dear Sirs:

Pursuant to Labor Department Regulations 2520.104-23, the enclosed information statement regarding our SERP is submitted.

Sincerely,



Jim W. Gilles
Manager, Human Resources

JWG:bjg
Enclosure

Certified Return Receipt