

2520032543719

SUTIN THAYER & BROWNE
A PROFESSIONAL CORPORATION

IRWIN S. MOISE (1906-1984)
LEWIS R. SUTIN (1908-1992)
KIRK R. ALLEN
JOHN A. BANNERMAN
RANDY'S. BARTELL
PERRY E. BENDICKSEN III
MADONNA N. BIXBY
THOMAS E. BROWN III
GRAHAM BROWNE
DAVID P. BUCHHOLTZ
A. MICHAEL CHAPMAN
STEPHEN CHARNAS
SAUL COHEN
ROSEMARY A. COSGROVE
RAMON M. GONZALES
GAIL GOTTLIEB

JEFFERY L. GRAVES
SUANN HENDREN
JAY D. HERTZ
ROBERT G. HEYMAN
TILA FLEMING HOFFMAN
FRANKLIN JONES
NANETTE M. LANDERS
MARY E. McDONALD
STEVEN K. MOISE
DANIEL A. NAJJAR
ANA MARIE ORTIZ
BEVIN C. OWENS
CHARLES P. PRICE III
JAY D. ROSENBLUM
DONALD M. SALAZAR
FRANK C. SALAZAR

RAYMOND W. SCHOWERS
RONALD SEGEL
RAY SHOLLENBARGER
SASHA SIEMEL
JONATHAN B. SUTIN
MICHAEL G. SUTIN
MURRAY N. THAYER
NORMAN S. THAYER
RICHARD L.C. VIRTUE
THOMAS D. WALKER
ROBERT J. WERNER
LORNA M. WIGGINS
PATRICIA G. WILLIAMS
STEPHANY S. WILSON
MARIANNE WOODARD
HOPE MEAD WYNN

TWO PARK SQUARE
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ALBUQUERQUE, NEW MEXICO 87110
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300 FIRST INTERSTATE PLAZA
150 WASHINGTON AVENUE
SANTA FE, NEW MEXICO 87501
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SANTA FE, NEW MEXICO 87504
505-988-5521
FAX 505-982-5297

September 10, 1992

Department of Labor
Pension and Welfare Benefits
Administration
P. O. Box 75212
Washington, D.C. 20013-5212

NE 254669

Top-Hat Pension Plan

Ladies and Gentlemen:

Sutin, Thayer & Browne A Professional Corporation maintains a non-qualified, unfunded "top-hat" plan for a select group of highly compensated employees ("Plan"). The Plan is eligible for the alternative method of compliance described in 29 C.F.R. 2520.104-23. We elect to file the statement described in 29 C.F.R. 2520.104-23(b) rather than annual return reports for 1988 and subsequent plan years for the purpose of taking advantage of the reduced penalties for voluntary compliance during the Department's announced grace period.

The name and address of the employer sponsoring the Plan is:

Sutin, Thayer & Browne
A Professional Corporation
P. O. Box 1945
Albuquerque, New Mexico 87103

The employer identification number [EIN] is 85-0225124.



SUTIN THAYER & BROWNE

A PROFESSIONAL CORPORATION


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Sutin, Thayer & Browne A Professional Corporation declares that Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. One plan of this type exists. The firm has eight employees participating in the Plan.

This statement is accompanied by the payment of a civil penalty of \$1,000.

Very truly yours,

SUTIN, THAYER & BROWNE
A Professional Corporation

By 
Fred O'Cheske
Plan Administrator and
Chief Operating Officer
Albuquerque Office

FO:slc
Enclosure
387FLO1

NS-2546 GG

SUTIN THAYER & BROWNE
A PROFESSIONAL CORPORATION

CHECK NO.

DATE	INVOICE NO.	AMOUNT	DISCOUNT	NET AMOUNT
9/11/92	CIVIL PENALTY Payment of a civil penalty	1,000.00		1,000.00

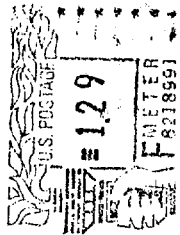
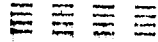


SUTIN THAYER & BROWNE
A PROFESSIONAL CORPORATION

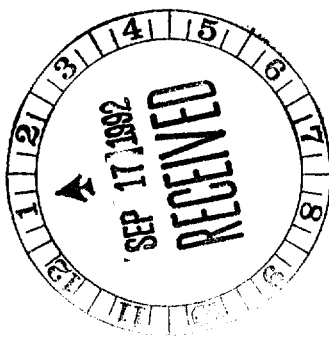
CERTIFIED

P 079 751 862

MAIL



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Pension and Welfare Benefits
Administration
P. O. Box 75212
Washington, D.C. 20013-5212



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