

MC&K

# May, Cocagne & King, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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November 3, 1992

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

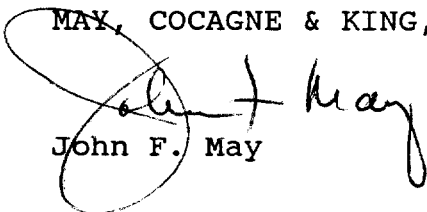
Gentlemen:

This is to advise you that May, Cocagne & King, P.C., 1353 East Mound Road, Decatur, Illinois, 62526, has established a Non-Qualified Deferred Compensation Plan for the purpose of providing benefits to a select group of management or highly compensated employees.

Our Organization has one Deferred Compensation Plan with five participants. Our Tax Identification Number is 37-1074029.

Yours truly,

MAY, COCAGNE & KING, P.C.

  
John F. May

JFM:mc

