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October 30, 1992

Top Hat Plan Exemption
Pension and Welfare Benefits
Administration

2520032904074

Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

Re: Knickerbocker, Cowan, Heredia & Jasso

Dear Sir or Ms.:

On October 13, 1992, Knickerbocker, Cowan, Heredia & Jasso, P.C. established a top-hat plan for its senior management personnel. As required by §2520.104-23, the following information is provided:

Employer:	Knickerbocker, Cowan, Heredia & Jasso, P.C.
Address:	468 Main Street Eagle Pass, TX 78852-4598
EIN:	74-2456515
Number of Plans:	1
Number of Employees:	4

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

Sincerely yours,

Robert B. Werner
Robert B. Werner

RBW:lg

cc: Mr. V.F. Knickerbocker

