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75392-005

February 12, 1997


Top Hat Plan Exemption
Pension and Welfare Benefits
Administration
Room N5644
U. S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

Dear Sir or Madam:

Enclosed is the Alternative Reporting and Disclosure Statement for an unfunded, non-qualified deferred compensation plan for the Sound, Inc. Deferred Compensation Plan.

If you have any questions or need additional information, please contact me.

Sincerely,



Robert C. Aument

RCA:smh

Enclosure

TOPHAT.LTR

