

January 21, 1994

PULAKOS & ALONGI, LTD.
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
United States Department of Labor
200 Constitution Avenue, NW Room N-5644
Washington, DC 20210

2520040150658

Re: Pulakos & Alongi, Ltd.

Ladies & Gentlemen:

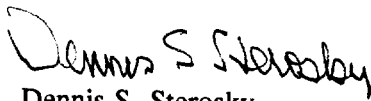
This notice is filed pursuant to Department of Labor Regulation §2520.104-23.

Notice is hereby given as follows:

1. The name and address of the employer is:
Pulakos & Alongi, Ltd.
5700 Harper Drive, NE Suite 320
Albuquerque, NM 87109
2. The Employer Identification Number is: 85-0219147
3. The Employer maintains an unfounded plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees as contained in the following documents.
4. The above document benefits only six employees of the Employer.
5. The above arrangement provides benefits which are paid as needed solely from the general assets of the Employer.
6. Upon request, a copy of the above arrangements will be supplied to the Secretary of Labor.

Very truly yours,

PULAKOS & ALONGI, LTD.


Dennis S. Sterosky

DSS/ctp

G:\GROUP\IN-HOUSE\EMP\BENE\TOPHAT

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