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Western Building Maintenance, Inc.
P.O. Box 9408
Boise, ID 83707-9408

**VIA CERTIFIED MAIL RETURN
RECEIPT REQUESTED**

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

97 FEB 20 AM 11:19
DOL-PWBA

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. Section 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer:

Western Building Maintenance, Inc.
P.O. Box 9408
Boise, ID 83707-9408

Employer Identification Number:

82-0323673

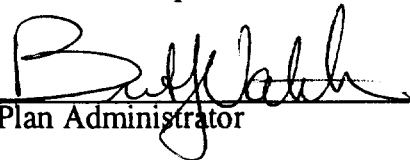
Western Building Maintenance maintains a plan (or plans) primarily for the purpose of providing disability and retirement benefits and educational loans for a select group of management or highly compensated employees.

Number of Plans and Participants in Each Plan:

Two (2) Plans covering one (1) Employee

Dated FEB 4, 1997.

Western Building Maintenance, Inc.,
an Idaho corporation

By 
Plan Administrator