



CEPAC TILE

16825 Saticoy Street, Van Nuys CA. 91406
Phone : (818)781-1888 Fax : (818)782-5258DEFERRED COMPENSATION
SPECIMEN ERISA MEMORANDUM STATEMENT

October 08, 1993

TO: Office of Pension and Welfare Programs
Labor Management - Services Administration U.S.
Department of Labor Washington, D.C. 20216

FROM: Corporation Name: JUN CERAMIC INC, (DBA CEPAC TILE)
Corporation Employer Identification Number:
95-4153279
Address: 16825 Saticoy St. Van Nuys, CA 91406

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFR Section 2520.104-23(a).

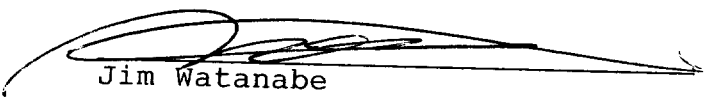
Employer currently maintains one non-qualified deferred compensation continuation plan for Employees who are participating the plan.

The number of participants are: 12

Plan 1: Salary Deduction Deferred Compensation Plan

Plan Administrator: Jim Watanabe

Title: President



Jim Watanabe
President
CEPAC TILE