

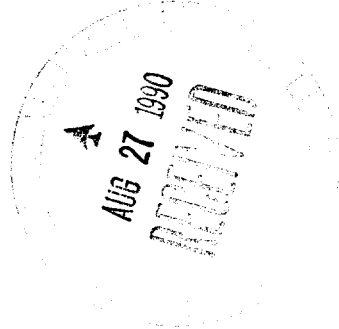
2520040152145

NCM ASSOCIATES, INC.
Suite 200
10551 Barkley Street
Overland Park, Kansas 66212

August 29, 1990

VIA FEDERAL EXPRESS

Top Hat Plan Exemption
Pension and Welfare Benefits
Administration
Room N-5644
U.S. Department of Labor
Washington, DC 20210



NOTICE OF ADOPTION OF PLAN

This is to inform you, pursuant to 29 C.F.R. 2520.104-23,
that

NCM Associates, Inc.
Suite 200
10551 Barkley Street
Overland Park, Kansas 66212
Employer Identification Number: 44-0648371

has adopted the NCM Associates, Inc. Performance Appreciation Plan (the "Plan"). The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Only one employee participates in the Plan, the current President of NCM Associates, Inc.

Very truly yours,

Gregory C. Lawhon

Gregory C. Lawhon,
Assistant Secretary

GCL:kh