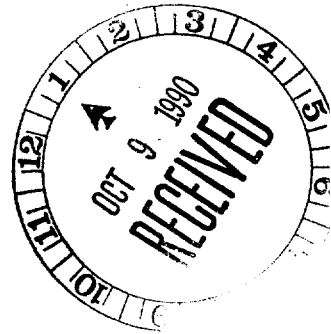


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Office of Employee Benefits Security  
Labor Management Service Administration  
U.S. Department of Labor  
Washington, D. C. 200216

Re: Notice of Plans of Deferred Compensation

Gentlemen:

Pursuant to DOL Reg. Sec. 2520.104-23, the undersigned employer hereby files the following information with respect to its plans of deferred compensation.

1. Name and Address of employer:

G & N Services, Inc.

1550 E. McFadden, Santa Ana, CA 92705

2. Federal Employer Identification No. (EIN):

95-3157127

3. The Employer maintains seven plans of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.

4. Seven employees are covered by such plans.

Very truly yours,

G & N Services, Inc.

By: 

Melvin Edwards

, President