

WILLKIE FARR & GALLAGHER

501-8744
PUBLIC DISCLOSURE
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Michael J. Segal

New York
Washington, DC
London
Paris

March 1, 1995

2520040152858

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

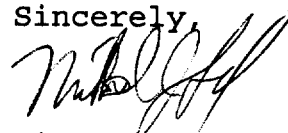
Re: Kerr Group, Inc. Pension Restoration Plan

To Whom It May Concern:

This statement is being filed in accordance with Department of Labor Regulation § 2520.104-23 (which provides employers who maintain pension plans for certain selected employees with an alternative method of complying with the reporting and disclosure requirements of Part I of the Employee Retirement Income Security Act of 1974, as amended).

Kerr Group, Inc. ("Kerr") is located at 1840 Century Park East, Los Angeles, California 90067. Kerr's employer identification number (EIN) assign by the Internal Revenue Service is 95-0898810. Kerr maintains the Kerr Group, Inc. Pension Restoration Plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There are 6 employees in the Plan.

Sincerely,



Michael J. Segal

MJS/prc

cc: Mr. Richard H. Dittmar (Kerr Group, Inc.)

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