

MURDOCH
WALRATH
& HOLMES

1130 K Street, Suite 210
Sacramento, California 95814
(916) 441-3300
(916) 441-3893 FAX

2520040154600

JAMES L. MURDOCH
DAVID L. WALRATH
PAUL H. HOLMES
WILLIAM L. LUCAS
SANDRA L. SILBERSTEIN
LAURA L. MASTRANGELO
ROSE A. CASSELMAN
CRIS A. FORSYTH

February 15, 1996

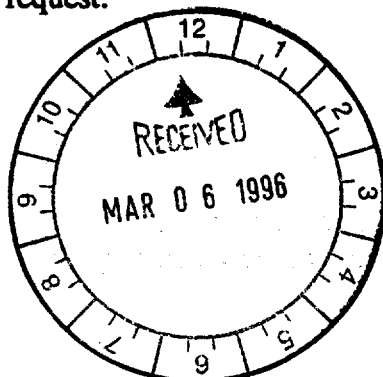
Office of Employee Benefits Security
Labor Management Services Administration
United States Department of Labor
Washington, D.C. 20216

To the Secretary of Labor:

To comply with the requirements of the alternative reporting and disclosure method under ERISA § 110 applicable to unfunded or insured welfare benefit plans for a select group of management or highly compensated employees, as set forth in 26 CFR § 2520.104-24, the following information is provided by the undersigned plan administrator:

1. The name of the employer is MURDOCH, WALRATH & HOLMES.
2. The mailing address of the employer is 1130 K Street, Suite 210, Sacramento, CA 95814.
3. The employer identification number (EIN) of the employer is 94-2801236.
4. The number of plans is one and the number of participants in the plan is, currently, two (2), as follows:
 - a. Murdoch, Walrath & Holmes Supplemental Retirement and Deferred Compensation Plan.
 - i) David Walrath
 - ii) James Murdoch

The above-named employer maintains this plan primarily for the purpose of providing deferred compensation to a select group of managements or highly compensated employees. The employer will provide a copy of the plan agreement(s) to the Secretary of Labor upon request.



MURDOCH, WALRATH & HOLMES

By: David Walrath
Its: Vice President