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Pacwest Center
1211 S.W. Fifth Avenue
Suite 1200
Portland, Oregon 97204-3712
(503) 221-0336
FAX (503) 294-4378

A Professional Corporation of
Certified Public Accountants

March 11, 1996

Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
Washington, D.C. 20216

Ref: Perkins & Company, P.C. 93-0928924
1211 S.W. Fifth Avenue, Suite 1200
Portland, OR 97204

Deferred Compensation Plan

This notice is to inform the Department that Perkins & Company, P.C. maintains one "top-hat" plan for the purpose of providing deferred compensation for a select group of highly compensated employees. We currently have one employee in this plan. This statement is intended to satisfy the reporting requirements of Title I of ERISA.

The Perkins Group of Companies:
Perkins & Company, P.C.
Perkins Medical Consulting, LLC
Perkins Consulting, LLC

Very Truly Yours,

Nancy E. Blanford
Firm Administrator

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PERMITS/REGISTRATION
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