

2520040155023

Top-Hat Plan Exemption
PWBA
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

FROM: Rocky Mountain Employee Benefits, Inc.
P.O. Box 510128
EIN: 87-0364490

This document constitutes the statement required by Labor Regulation §2520.104-23, 29 CFR, to be filed with the Secretary of Labor in respect to nonqualified deferred compensation plans maintained by the above employer.

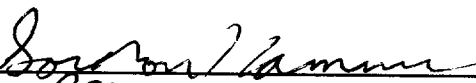
The employer currently maintains two nonqualified deferred compensation plans for executives who are a select group of management or who are highly compensated.

The number of employees in each plan is one.

The above employer is willing to furnish documents, if any, with respect to the above plan if requested by the Secretary of Labor.

Very truly yours,

ROCKY MOUNTAIN EMPLOYEE
BENEFITS, INC.

By: 
Its: PPBS

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ATTORNEYS AT LAW

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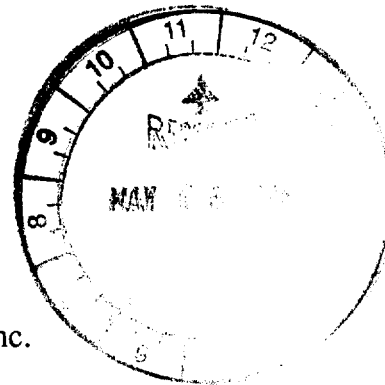
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April 29, 1996

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U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

RE: Rocky Mountain Employee Benefits, Inc.
EIN: 87-0364490



Dear Madam or Sir:

Please find enclosed for filing with the Secretary of Labor the statement required by Labor Regulation §2520.104-23, 29 CFR with regard to nonqualified deferred compensation plans maintained by Rocky Mountain Employee Benefits, Inc..

Thank you for your assistance in this matter.

Very truly yours,

RAY, QUINNEY & NEBEKER

John R. Madsen
John R. Madsen

JRM:jh
Enclosure

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