

LABORERS NATIONAL PENSION FUND

14140 MIDWAY ROAD - SUITE 200 - DALLAS, TEXAS 75244-3672 TELEPHONE (214) 233-4458
MAILING ADDRESS - P.O. BOX 803415 - DALLAS, TEXAS 75380-3415 FAX (214) 233-3026
FUND ADMINISTRATOR - ANN SIZEMORE

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July 6, 1995

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

Dear Secretary of Labor Reich:

Pursuant to 26 C.F.R. §2520.104-23, concerning the alternate method of compliance for pension plans for certain selected employees, we hereby provide the following statement:

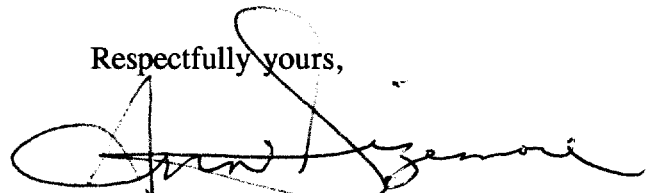
1. Name and Address of Employer:

Laborers National Pension Fund
Post Office Box 803415 (75380-3415)
14140 Midway Road, Suite 200
Dallas, Texas 75244
2. Employer Identification Number:

75-1280827
3. Declaration:

The Fund maintains a Supplemental Executive Retirement Plan primarily for the purpose of providing deferred compensation for a select group of management employees. The group of covered employees currently includes only two employees.

Respectfully yours,



Ann B. Sizemore
Fund Administrator

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PUB/REGISTRATION

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