

May 7, 1992

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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: Notice of Plan of Deferred Compensation

Gentlemen:

Pursuant to DOL Reg. Sec. 2520.104-23, the undersigned Employer hereby files the following information with respect to its plan of deferred compensation.

1. Name and Address of Employer:

Culver & Associates, Inc.
533 North 86th Street
Omaha, Nebraska 68114

2. Federal Employer Identification No. (EIN):

47-0653834

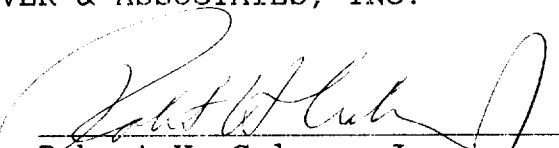
3. The Employer maintains one plan of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.

4. Six employees are covered by such plan.

Very truly yours,

CULVER & ASSOCIATES, INC.

By:


Robert H. Culver, Jr.
Its President

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