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LAW OFFICES OF
PAUL, HASTINGS, JANOFSKY & WALKER

A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

TENTH FLOOR

1299 PENNSYLVANIA AVENUE, N.W.

WASHINGTON, D.C. 20004-2400

TELEPHONE: (202) 508-9500

FACSIMILE: (202) 508-9700

November 3, 1994

COUNSEL
LEE G. PAUL
ROBERT P. HASTINGS
LEONARD S. JANOFSKY
CHARLES M. WALKER

LOS ANGELES OFFICE
555 SOUTH FLOWER STREET
LOS ANGELES, CALIFORNIA 90071-2371
TELEPHONE (213) 683-6000

ORANGE COUNTY OFFICE
695 TOWN CENTER DRIVE
COSTA MESA, CALIFORNIA 92626-1924
TELEPHONE (714) 668-6200

WEST LOS ANGELES OFFICE
1299 OCEAN AVENUE
SANTA MONICA, CALIFORNIA 90401-1078
TELEPHONE (310) 319-3300

ATLANTA OFFICE
GEORGIA-PACIFIC CENTER
133 PEACHTREE STREET, N.E.
ATLANTA, GEORGIA 30303-1840
TELEPHONE (404) 588-9900

CONNECTICUT OFFICE
1055 WASHINGTON BOULEVARD
STAMFORD, CONNECTICUT 06901-2217
TELEPHONE (203) 961-7400

NEW YORK OFFICE
399 PARK AVENUE
NEW YORK, NEW YORK 10022-4697
TELEPHONE (212) 318-6000

TOKYO OFFICE
TORANOMON OHTORI BUILDING
4-3, TORANOMON 1-CHOME
MINATO-KU, TOKYO 105
TELEPHONE (03) 3507-0730

WRITER'S DIRECT DIAL NUMBER

202/508-9585

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Via Messenger

Division of Reports
Office of Program Services
Pension and Welfare Benefits Administration
Room N-5644, U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210



Re: Nissei ASB Company Deferred Compensation Arrangement
Notice under 29 C.F.R. § 2520.104-23

Dear Sir or Madam:

In order to comply with the requirements of the alternative reporting and disclosure method for a plan for a select group of management or highly compensated employees described in 29 C.F.R. § 2520.104-23, the following information is provided by the undersigned plan administrator:

1. Name of the employer: Nissei ASB Company.
2. Mailing address of the employer: 3658 Atlanta Industrial Drive, N.W., Atlanta, GA 30331.
3. Employer's employer identification number assigned by the Internal Revenue Service: 95-3550136.
4. Number of plans and the number of participants in each plan:

Nissei ASB Company has entered into one deferred compensation agreement with one highly compensated executive. Nissei ASB Company may enter into

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additional deferred compensation agreements with management or highly compensated employees in the future.

Nissei ASB Company sponsors this unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Company will provide a copy of the plan documents to the Secretary of Labor upon request.

Very truly yours,

A handwritten signature in cursive script that reads "Tom Reeder".

W. Thomas Reeder, Jr.
for PAUL, HASTINGS, JANOFSKY & WALKER

Counsel for Nissei ASB Company