



RINEY, HANCOCK & CO.

CERTIFIED PUBLIC ACCOUNTANTS

JOSEPH A. HANCOCK, CPA
GREGORY L. MOORE, CPA, CFP
TERRY L. WALKER, CPA
DAVID W. RENSHAW, CPA
MICHAEL C. OWEN, CPA
EDNA S. BARNES, CPA

313 SOUTHEAST FIRST ST.
EVANSVILLE, INDIANA 47713
TELEPHONE (812) 423-6281
FAX (812) 423-6282

2900 VEACH ROAD
OWENSBORO, KENTUCKY 42303
TELEPHONE (502) 926-4540
FAX (502) 926-1494

ROY C. COBB, CPA
DONNA M. HUTCHINSON, CPA
TODD H. FORBES, CPA
JAMES G. KLUMP, CPA
MICHAEL P. BROWNING, CPA
GREGORY C. LONGTINE, CPA
KEITH A. OWEN, CPA
KATHY J. ROBERTS, CPA
SHELLEY A. HOLLAND, CPA
DONNIE R. JOHNSON, CPA

2520040182352

September 28, 1994

MEMBER
SEC AND PRIVATE COMPANIES
PRACTICE SECTIONS OF
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

ASSOCIATED REGIONAL
ACCOUNTING FIRMS

TGI INTERNATIONAL

Office of Employee Benefits Security
Labor Management Service Administration
U.S. Department of Labor
Washington, D.C. 20216

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:

Riney, Hancock & Co.
2900 Veach Road, Suite #2
Owensboro, Kentucky 42303

2. Federal Employer Identification No. (EIN):

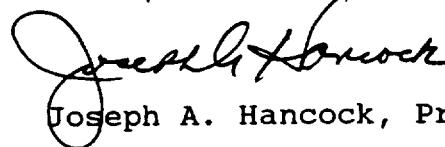
61-0920132

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,

RINEY, HANCOCK & CO.


Joseph A. Hancock, President

SEP 30 1994
RECEIVED

JAH/da