

Law Offices

KARR·TUTTLE·CAMPBELL*A Professional Service Corporation*

Seattle Office
1201 Third Avenue
Suite 2900
Seattle, Washington 98101-3028
(206) 223-1313
Facsimile (206) 622-7100

Bellevue Office
One Bellevue Center
Suite 1600
111 108th Ave. N.E.
Bellevue, Washington 98004
(206) 451-8433
Facsimile (206) 462-7665

Please reply to Seattle Office

James L. Austin, Jr.
Kathryn M. Battuello
William H. Beaver, Jr.
Craig P. Campbell
Bruce T. Clark
Martin T. Crowder
J. Scott Gary
Joseph D. Holmes, Jr.
Gary D. Huff
James S. Irby
Mark R. Johnsen
Robert Payne Karr
John F. Kruger
Bruce E. Larson
Terence P. Lukens
Steven A. Lundgren

Walter M. Maas III
Carol Lee Moody
Floyd L. Newland
Richard J. Omata
Robert P. Piper
William J. Price
Lawrence B. Ransom
Steven D. Robinson
Susan J. Robinson
Gail P. Rundfeldt
Paul M. Silver
James K. Treadwell
Dennis H. Walters
Jacquelyn A. Beatty
Barbara J. Brady

Diana K. Carey
Richard B. Gans
Susan B. Hansen
Martin C. Loesch
John E. Lundberg
Robert J. Piper
Doreen M. Ullman
Susan K. McCallan
Paul R. McDonald
Robert C. Mitchell
Lisa J. Oman
Robert A. Radcliffe
Joseph M. Reiner
Gail M. Taylor
Vickie L. Yaska
Jeffrey D. Wyszynski

Special Counsel to the Firm
John C. Coart III
Bruce N. Edwards
Michael R. Sorensen
Robert L. Wilson
Of Counsel
Clarence H. Campbell
Elizabeth Campbell
Colman P. Hall
Mary Ellen Hanley
Payne Karr
Muriel Mawer
Robert D. Morrow
Wood F. Sax
William B. Stoduck
Howard Tuttle

September 2, 1992

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

NF 2651

Dear Sir/Madam:

The Employment Agreement for shareholder employees of this professional corporation includes a provision for certain unfunded payments to shareholders after retirement. To satisfy reporting and disclosure provisions of Part I of Title I of the Employee Retirement Income Security Act of 1974, if applicable, we submit the following statement:

Employer: Karr Tuttle Campbell
Address: 1201 Third Avenue, Suite 2900
Seattle, Washington 98101-3028
EIN: 91-1006438

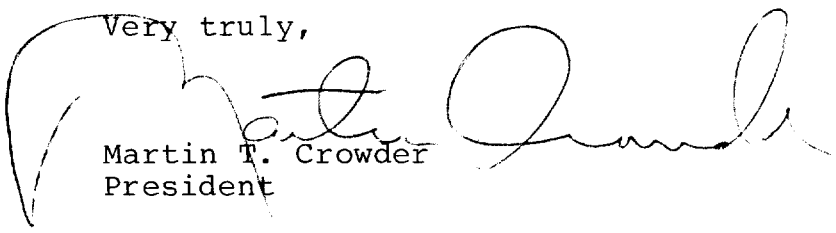
The employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

There is one plan with 27 employees and nine retirees.

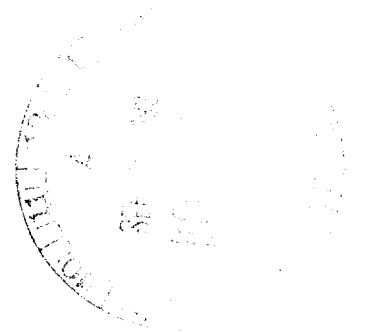
Top-Hat Plan Exemption
September 2, 1992
Page 2

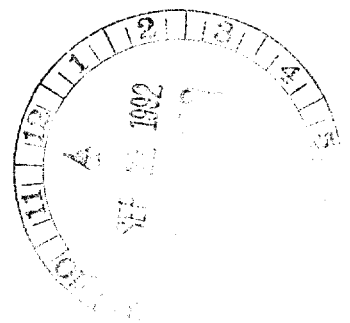
Our check for \$1,000.00 is enclosed.

Very truly,


Martin T. Crowder
President

MTC:emh
Enclosure
c/99981.003





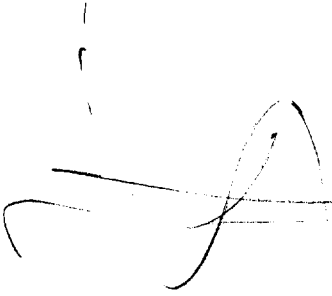
NF 2651

Law Offices

KARR • TUTTLE • CAMPBELL

A Professional Service Corporation

1201 Third Avenue, Suite 2900, Seattle, Washington 98101-3028



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

