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June 11, 1993

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CERTIFIED MAIL - RETURN
RECEIPT REQUESTED

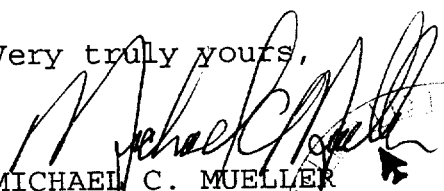
Top Hat Plan Exemption
Pension and Welfare Benefits
Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

RE: Employer: Hughes Brothers, Inc.
Employer Identification No.: 47-0354103

Gentlemen:

We enclose for filing the Top Hat Plan Statement for the employer described above. Please contact me between the hours of 8:00 a.m. and 5:00 p.m., Central Time, if you wish to discuss this or need further information.

Very truly yours,


MICHAEL C. MUELLER
For the Firm

JUN 15 1993
RECEIVED

MCM/pjr

Enclosure

cc: Nicholas J. Reisinger

TOP HAT PLAN STATEMENT

Pursuant to 29 C.F.R. § 2520.104-23, the undersigned employer makes the following statement:

1. Employer Name and Address:

Hughes Brothers, Inc.
P. O. Box 159
Seward, NE 68434

2. Employer Identification No.: 47-0354103

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

4. The number of plans that the employer maintains is 1 and the number of employees participating in each plan is 1.

HUGHES BROTHERS, INC.

By: *William D. Reisinger*
(Name and Title)

Vice President Controller

▲
JUN 15 1993
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