



November 16, 1993

U.S. Department of Labor
Pension and Welfare Benefits Administration
200 Constitution Avenue, N.W.
Room N5644
Washington, D.C. 20210

Re: Statement of Regulation
Section 2520.104-23

2520032032823

Dear Sir or Madam:

We hereby file the following reporting and disclosure information pursuant to Department of Labor Regulation Section 2520.104-23.

1. Employer's name and address: P.C. Enterprises, Inc. d/b/a ENTRE COMPUTER CENTER, 138 Memorial Avenue, West Springfield, Massachusetts 01089.
2. Employer Identification Number: 04-2789702
3. P.C. Enterprises hereby declares that it maintains a plan primarily for the purpose of providing deferred compensation for a select group of management of highly compensated employees.
4. The number of such plans is one (1).
5. The number of employees in each of such plans is one (1).

If further information is needed, please contact the undersigned.

Very truly yours,

Kirk E. Birrell
President

cc: Timothy P. Mulhern
Shatz, Schwartz and Fentin, P.C.
1441 Main Street
Springfield, MA 01103

Mr. Robert Grandpre
1380 Main Street
P.O. Box 3350
Springfield, MA 01102-3350

