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June 28, 1999

7/9/99

PRIVILEGED COMMUNICATION

Via Certified Mail #Z-245-635-244
Return Receipt Requested

Office of Pension & Welfare Programs
Labor Management - Services Administration
U. S. Department of Labor
Washington, D. C. 20216


Re: **A & P Ag Structures (Employer)**

Ladies and Gentlemen:

Accompanying this letter are an original and one photocopy of the *ERISA MEMORANDUM* for A & P Ag Structures of Visalia, California.

Please retain the original, and return one, date-endorsed copy in the postage prepaid envelope which is enclosed for your use. Thank you for your cooperation in this matter.

Sincerely yours,


GARY G. PERRY

/sep
Enclosures
cc: David E. Parrish, President
A & P Ag Structures

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ERISA MEMORANDUM

DATE: June 21, 1999

TO: Office of Pension & Welfare Programs
Labor Management - Services Administration
U.S. Department of Labor
Washington, D.C. 20216

FROM: **A & P Ag Structures** ("Employer")
11266 Ave. 264
Visalia, CA 93277
Employer ID #: 94-2908089

This statement is in regard to a Non-Qualified Supplemental Income Plan maintained by the above employer under the requirements of 29 CFR Section 2520.104-23(a).

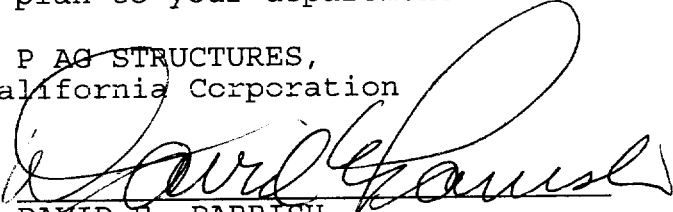
Employer currently maintains one (1) non-qualified supplemental income plan for employees who are members of a "select group of management" or who are "highly compensated."

The number of participants in the plan are:

Plan 1: 6

Upon request, the undersigned will provide copies of documentation regarding the above plan to your department.

A & P AG STRUCTURES,
A California Corporation

By: 
DAVID E. PARRISH
President

CERTIFIED

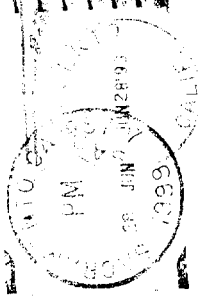
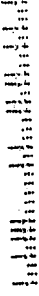
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MAIL

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