

Wright CPA

Jeffrey D. Wright, CPA
Certified Public Accountants
Corporate Square / 335 N. Washington
Suite 210 / P.O. Box 307
Hutchinson, KS 67504-0307
316 663-7143

2520032032865

November 19, 1993

Dr. Douglas E. Ball, O.D., P.A.
3120 North Plum
Hutchinson, Ks 67502
#48-0919217

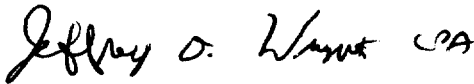
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Dept. of Labor
200 Constitutional Avenue N.W.
Washington, D.C. 20210

Dear Sirs:

The above employer has adopted one Non-qualified Deferred Compensation plan with one participant for the benefit of that highly compensated employee and/or management member.

This letter is provided in order to comply with Labor Reg. 2520.104-23.

Very truly yours,


Jeffrey D. Wright, CPA

cc: Douglas E. Ball

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Shep Chevrolet, Inc.
106 East 2nd
Haven, Ks 67543
#48-0919217

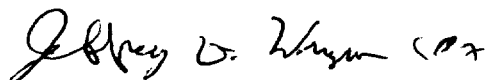
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cc: Francis and Rick Schoepf