

Date 10-11-96

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: Notice of Plan(s) of Deferred Compensation

Gentlemen:

Pursuant to DOL Reg. Sec. 2520.104-23, the undersigned Employer hereby files the following information with respect to its plan(s) of deferred compensation.

1. Name and Address of Employer: Berlin-Wheeler, Inc.
2942 SW Wanamaker, Suite 200 Topeka, KS 66614
2. Federal Employer Identification No. (EIN):
48-0672083
3. The Employer maintains 1 plan(s) of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.
4. 1 employee(s) is/are covered by such plan(s).

Very truly yours,

Berlin Wheeler, Inc.

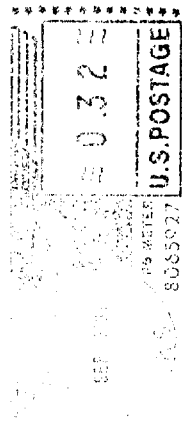
By: 

Matthew Wheeler, Exec. V.P.



2231 SW Wanamaker Rd., Suite 103
Topeka, Kansas 66614

Lawrence J. Hesse, CLU



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