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Date 9/3/97

Office of Employee Benefits Security
Labor Management Service Administration
U. S. Department of Labor
Washington, D.C. 20216

Ref: Reporting and Disclosure Requirements - Part 1 of Title I of ERISA 1974 for pension plans maintained for a select group of management or highly compensated employees, as outlined in Reg. Sec. 2520.104-23.

Name of Employer: LOUIS SHANKS OF TEXAS, INC.

Address of Employer: P. O. Box 9849
Austin, Texas 78766

Employer Identification Number assigned by IRS: 74-1101150

Declaration: The employer maintains five plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

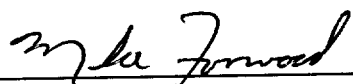
Name of Plan: LOUIS SHANKS OF TEXAS, INC.
SALARY CONTINUATION PLAN

Number of Employees Included in Each Plan: 1

Please confirm receipt of this declaration, by returning a copy in the enclosed self-address envelope.

Sincerely,

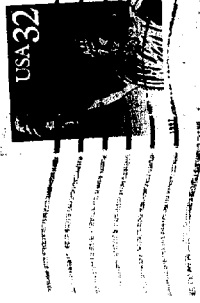
LOUIS SHANKS OF TEXAS, INC.

BY: 
MIKE FORWOOD, Vice President

ATTORNEYS AT LAW

Independence Plaza I
14400 Northbrook Drive, Suite 230
San Antonio, Texas 78232

PACKAGE BOX
X-RAY BY
DOLLOPING DOOR



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