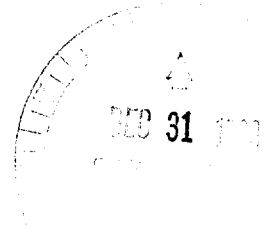


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December 30, 1993



CERTIFIED MAIL #P 301 817 354
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20201

Re: Proko Funeral Home, Inc. Retirement Income Agreement for John A.
Proko; Alternative Reporting and Disclosure Requirements
of Part I of Title I of ERISA Section 101-111

To the Secretary of Labor:

This statement is submitted in compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. §2520.104-23. The filing of this statement by the undersigned is made solely as a precautionary measure and is not to be construed as an acknowledgement that the arrangements covered hereby are subject in whole or in part to ERISA.

Names and Address of Employer: Proko Funeral Home, Inc.
1119 60 Street
Kenosha, WI 53140

Employer Identification No. 39-1141800

Proko Funeral Home, Inc. maintains the plan primarily for the purpose of providing deferred compensation in the form of retirement income for a select group of management or highly compensated employees. This plan was established on December 29, 1993.

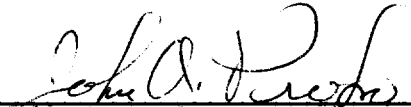
Number of Plans and Participants in Each Plan:

There is only one such plan in existence and there is only one employee participating in this plan.

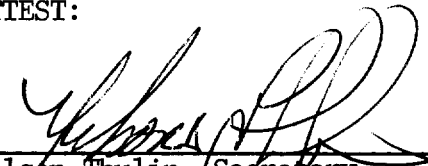
Agreement to Furnish Documents:

Proko Funeral Home, Inc. shall provide plan documents to the Department of Labor upon its request.

PROKO FUNERAL HOME, INC.

By: 
John A. Proko, President

ATTEST:


Nelson Thulin, Secretary