

BRYAN E. DAUM
ATTORNEY AT LAW
1760 E. RIVER RD., SUITE 121
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(602) 577-5155

2520032033167

June 24, 1993

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: Healy and Beal, P.C. Deferred Compensation
Agreement for Robert L. Beal

Dear Sir:

Healy and Beal, P.C., an Arizona professional corporation, files the following statement in accordance with Labor Regulations Section 2520.104-23 with respect to its unfunded Deferred Compensation Agreement.

1. Name: Healy and Beal, P.C.
Address: Suite 6000, West Tower
5255 East Williams Circle
Tucson, Arizona 85711
EIN No.: 86-0228799

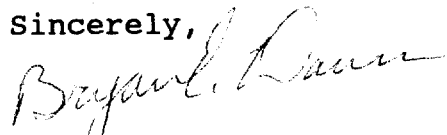
Healy and Beal, P.C. maintains this Plan primarily for the purposes of providing deferred compensation for one highly-compensated employee. This Plan is one of two unfunded plans maintained by the employer. It covers one employee.

2. Upon request, I can provide you with a copy of the Plan document.

I have filed the statement for the other Plan simultaneously with this statement.

If you need any additional information, please call.

Sincerely,



Bryan E. Daum

BED:s
CC: Robert L. Beal, Esq.

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Re: Healy and Beal, P.C. Deferred Compensation
Agreement for William T. Healy

Dear Sir:

Healy and Beal, P.C., an Arizona professional corporation, files the following statement in accordance with Labor Regulations Section 2520.104-23 with respect to its unfunded Deferred Compensation Agreement.

1. Name: Healy and Beal, P.C.
Address: Suite 6000, West Tower
5255 East Williams Circle
Tucson, Arizona 85711
EIN No.: 86-0228799

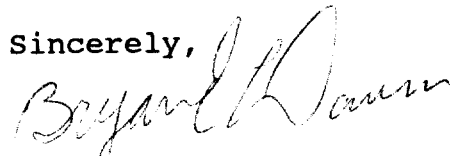
Healy and Beal, P.C. maintains this Plan primarily for the purposes of providing deferred compensation for one highly-compensated employee. This Plan is the one of two unfunded plans maintained by the employer. It covers one employee.

2. Upon request, I can provide you with a copy of the Plan document.

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If you need any additional information, please call.

Sincerely,



Bryan E. Daum

BED:s

CC: William T. Healy, Esq.