

Law Offices
MODRALL, SPERLING, ROEHL, HARRIS & SISK
A Professional Association

December 31, 1992

2520005096189

Pension and Welfare Benefits Administration
United States Department of Labor
P.O. Box 75212
Washington, DC 20013-5212

Re: Civerolo, Hansen & Wolf, P.A.
Our File No. 23900-111

Ladies and Gentlemen:

This statement is filed under the Grace Period Program and pursuant to Department of Labor Regulation § 2520.104-23. The Employer, Civerolo, Hansen & Wolf, P.A., believes that the arrangement of which notice is provided herein does not constitute a "pension plan" as defined in ERISA § 3(2)(A). However, this notice is filed in the event that the arrangement indicated herein is determined to constitute a pension plan. In accordance with the requirements of the Grace Period Program, a check in the amount of \$1,000 in payment of the civil penalty is enclosed. If it is later determined that the arrangement does not constitute an arrangement for which notice filing is required, a refund of this \$1,000 will be sought.

Notice is hereby given as follows:

1. The name and address of the employer are: Civerolo, Hansen & Wolf, P.A., Suite 1400, 500 Marquette, N.W., Albuquerque, New Mexico 87103
2. The Employer's identification number is: 85-0248323
3. The Employer maintains a top hat plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees as contained in the following documents:
 - a. October 2, 1985, Employment Agreement of Richard C. Civerolo
 - b. October 2, 1985, Employment Agreement of C. Leroy Hansen
 - c. October 2, 1985, Employment Agreement of Wayne C. Wolf
 - d. October 2, 1985, Employment Agreement of William Gralow

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Daniel A. Sisk
Of Counsel

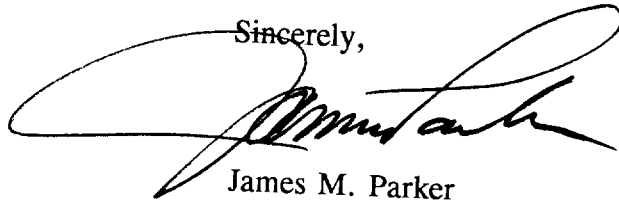
Las Cruces Office:
505 South Main
Loretto Towne Centre, Suite 103
Post Office Box 578
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Reply To: Albuquerque Office:
500 Fourth Street NW
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Phone: (505) 848-1800
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Santa Fe Office:
119 East Marcy
Suite 200
Post Office Box 9318
Santa Fe, New Mexico 87504-9318
Phone: (505) 983-2020
Fax: (505) 988-8996

- e. October 2, 1985, Employment Agreement of Lawrence H. Hill
 - f. October 2, 1985, Employment Agreement of Kathleen Lebeck
 - g. October 2, 1985, Employment Agreement of W. R. Logan
 - h. October 4, 1985, Employment Agreement of Carl Butkus
 - i. October 4, 1985, Employment Agreement of Dennis Jontz
 - j. December 1, 1985, Employment Agreement of Terry Guebert
 - k. August 8, 1989, Employment Agreement of Robert C. Armijo
 - l. August 9, 1989,, Employment Agreement of Paul Civerolo
 - m. August 8, 1989, Employment Agreement of Ross L. Crown
 - n. August 8, 1989, Employment Agreement of R. Galen Reiner
4. The above arrangement benefits only fourteen (14) employees of the Employer.
 5. The above arrangement provides benefits which are paid as needed solely from the general assets of the Employer.
 6. Upon request, a copy of the above arrangement will be supplied to the Secretary of Labor.

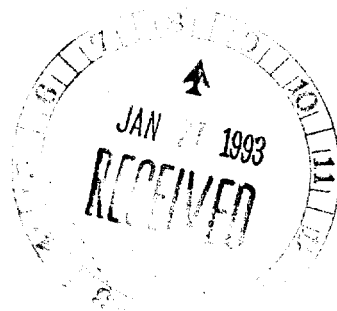
Sincerely,



James M. Parker

JMP/sg/cjc 143945
Enclosure

c: Civerolo, Hansen & Wolf, P.A.



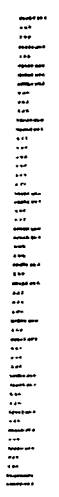
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United States Department of Labor
P. O. Box 75212
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Albuquerque, New Mexico 87103

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