

## BROWNING, KALECZYC, BERRY &amp; HOVEN, P.C.

ATTORNEYS AT LAW

139 NORTH LAST CHANCE GULCH

POST OFFICE BOX 1697

HELENA, MONTANA 59624

TELEPHONE (406) 449-6220

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R. STEPHEN BROWNING  
 STANLEY T. KALECZYC  
 LEO BERRY  
 J. DANIEL HOVEN  
 OLIVER H. GOE

D. DANIEL CHANDLER\*  
 KEN C. CRIPPEN  
 KATHERINE S. DONNELLEY  
 CATHERINE A. LAUGHNER  
 JOHN H. MAYNARD  
 JON METROPOULOS  
 MARCIA D. MORTON  
 LEO S. WARD

\*MEMBER OF WASHINGTON STATE  
 AND OREGON STATE BARS ONLY

December 29, 1992

Department of Labor  
 Pension and Welfare Benefits Administration  
 P.O. Box 75712  
 Washington, DC 20013-5212

Re: Department of Labor Enforcement/Amnesty Program

To The Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 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. section 2520.104-23, the following information is provided by the undersigned employer.

Name and address of employer: Browning Kaleczyc Berry & Hoven, P.C.  
 P.O. Box 1697  
 Helena, Montana 59624

Employer Identification Number: 81-0431116

Browning Kaleczyc Berry & Hoven, P.C., maintains one deferred compensation plan exclusively for shareholder employees of the professional corporation. The plan covers 100% of the shareholders, five (5) individuals, at the current time. It is not intended to ever cover anyone other than a shareholder.

Enclosed is a check in the amount of \$1,000 made payable to the Department of Labor in accordance with the Pension and Welfare Benefits Administration Release on the expanded program for assessing civil penalties.

BROWNING KALECZYC BERRY &amp; HOVEN, P.C.

BY:

  
 Its Treasurer

Dated:

12/29/92

31582

BROWNING, KALECZYC, BERRY & HOVEN, P.C.

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December 29, 1992

Department of Labor  
Pension and Welfare Benefits Administration  
P.O. Box 75712  
Washington, DC 20013-5212



Re: Browning Kaleczyc Berry & Hoven, P.C. Deferred Compensation Plan, 81-0431116

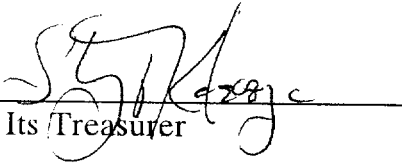
To The Secretary of Labor:

A payment for \$1,000 has been made under the Departments's Enforcement/Amnesty Program. The payment was made under protest. Based on the fact that only shareholders are eligible to participate in the plan and they have complete knowledge about the affairs of the corporation, we feel the plan should be treated as an exception to the reporting rules for deferred compensation plans. Were we organized as a partnership as opposed to a professional corporation, the plan would be exempt from the filing. Further, the Corporation has never made a distribution under the terms of the plan. The plan is approximately two years old.

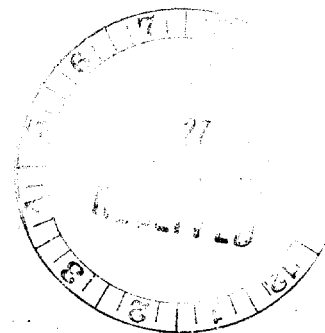
We respectfully request abatement of the \$1,000 and request that payment be returned as soon as possible.

BROWNING KALECZYC BERRY & HOVEN, P.C.

BY:

  
Its Treasurer

Dated: 12/29/92



31582

BROWNING, KALECZYC, BERRY & HOVEN, P.C.

12759

DATE	INVOICE NO.	DESCRIPTION	INVOICE AMOUNT	DEDUCTION	BALANCE
12/29/92	FEE	ENFRMNT/AMNESTY PRGM <u>PAID UNDER PROTEST</u>	1000.00	0.00	1000.00
CHECK DATE	12/30/92	CHECK NUMBER	12759	TOTALS	1000.00

*WPJ*

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HELENA, MONTANA 59624

P 923 137 742

MAIL

21 DEC  
1992

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