

STATEMENT UNDER REGULATION SECTION 2520.104-23

The name and address of the employer is:

T. L. James and Company, Inc.
P. O. Box 1260
Ruston, Louisiana 71273

The employer's EIN is 72-0221900

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

It maintains 6 such plans, represented by individually negotiated contracts, and there is one employee in each plan, as follows:

<u>Name of Plan</u>	<u>Number of Employees</u>
1. J. W. Martin Employment Agreement	1
2. Thomas D. James Agreement	1
3. Louis P. Mathews, Jr. Agreement, which supersedes and replaces two prior agreements	1
4. Bill Deasy Agreement	1
5. Lance Bospflug Agreement	1
6. Jack H. McLemore Limited Work Agreement	1

Jones, Walker, Waechter, Poitevent, Carrère & Denègre

ATTORNEYS AT LAW

SUITE 1700

ONE AMERICAN PLACE

BATON ROUGE, LOUISIANA 70825

TELECOPIER 504-346-5517

TELEPHONE 504-346-5500

JOHN C. BLACKMAN
BOARD CERTIFIED TAX SPECIALIST
346-5505

NEW ORLEANS OFFICE
PLACE ST. CHARLES
201 ST. CHARLES AVENUE
NEW ORLEANS, LOUISIANA 70170-5100
TELEPHONE 504-582-8000

WASHINGTON, D. C. OFFICE
SUITE 245
REPUBLIC PLACE
1776 EYE STREET, N. W.
WASHINGTON, D. C. 20006
TELEPHONE 202-828-8363

September 28, 1992

CERTIFIED MAIL
RETURN RECEIPT REQUESTED
RECEIPT NUMBER P 423 603 001

U. S. Department of Labor
Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, D.C. 20013-5212

Gentlemen:

Pursuant to the Pension and Welfare Benefits Administration notice dated July 24, 1992 contained in 57 Federal Register 33019 (the "Notice"), T. L. James and Company, Inc., through its undersigned attorney, submits the enclosed statement required by 29 CFR 2520.104-23(b) with respect to the plans identified therein.

The statement is intended to elect the alternative filing method applicable to an unfunded or insured top-hat pension plan.

Pursuant to paragraph 3 of the Notice, a check in the amount of \$1,000 is enclosed to cover the penalty set forth in the Notice.

Very truly yours,

John C. Blackman

JCB/ch
Enclosure

cc: Mr. Fred Baragona
w/Enclosure

9926

Jones, Walker, Waechter, Poitevent, Carrère & Denègre
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BATON ROUGE, LOUISIANA 70825

CERTIFIED

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MAIL

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Pension and Welfare Benefits Administration
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Washington, D.C. 20013-5212

