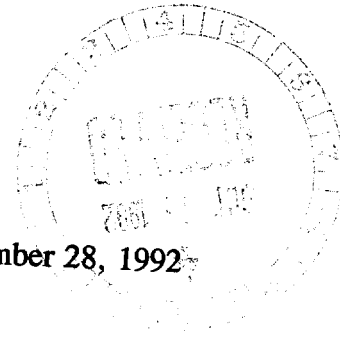


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Top Hat Exemption
Pension and Welfare Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210



September 28, 1992

Re: Deferred Compensation Plan

To Whom It May Concern:

As prescribed by Labor Regulation Section 2520.104-23, we are writing to advise you that we have established a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. We maintain one such plan that covers four employees at present. Our Federal Identification Number is: 54-6060435.

Please let me know if you would like a copy of our plan document or any other information. Thank you.

Sincerely yours,

Vicky Wingert

Vicky Wingert
Chief of Operations

VW:rmm

10,745



10,745

