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December 30, 1996

U. S. Department of Labor  
Labor-Management Services Administration  
Washington, D.C. 20216

Dear Ladies and Gentlemen:

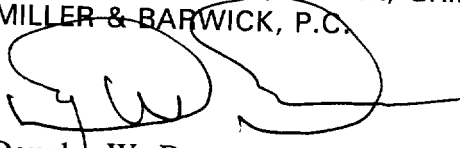
As required by applicable law and regulations, this is to inform you that the below-named employer has established a non-qualified, unfunded deferred compensation plan for a select group of its executive employees. Accordingly, we submit the following required information:

1. The employer is: Wages and Sons Funeral Home, Inc.
2. The employer's EIN is 58-1293171
3. The number of executive employees participating under the plan is one, consisting of the President. The plan is established to provide benefits only to a select group of executive employees.

Upon your request we will gladly provide the Secretary of Labor with a copy of the plan.

Very truly yours,

LEFKOFF, DUNCAN, MILLER, GRIMES,  
MILLER & BARWICK, P.C.

  
Douglas W. Duncan

DWD/fph

cc: Wages and Sons Funeral Home, Inc.