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750 B STREET

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August 26, 1997

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
U.S. Department of Labor
200 Constitution Ave., N.W.
Room N-5644
Washington, D.C. 20210

RE: Notice of Plan of Deferred Compensation

Gentlemen:

Pursuant to DOL Reg. Sec. 2520.104-233, the undersigned Employer hereby files the following information with respect to its plan of deferred compensation.

1. Name and Address of Employer:

Seltzer Caplan Wilkins & McMahon, APC
2100 Symphony Towers, 750 B Street
San Diego, CA 92101

2. Federal Employer Identification No. (EIN):

95-2665305

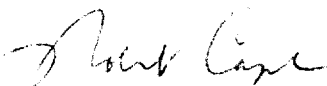
3. The Employer maintains one deferred compensation plan primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.

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August 26, 1997
Page 2

4. Twenty one (21) employees are covered by such plan.

Very truly yours,



Robert Caplan
Vice President
SELTZER CAPLAN WILKINS & MCMAHON
A Professional Corporation

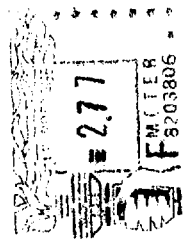
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A PROFESSIONAL CORPORATION
2100 SYMPHONY TOWERS
750 B STREET
SAN DIEGO, CALIFORNIA 92101

CERTIFIED
P 913 559 174
MAIL

RETURN RECEIPT REQUESTED



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U.S. Department of Labor
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