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**GREENE, RADOVSKY, MALONEY & SHARE**

ATTORNEYS AT LAW

A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

SPEAR STREET TOWER, SUITE 4200

ONE MARKET PLAZA

SAN FRANCISCO, CA 94105-1181

(415) 543-1400

TELEX  
470578  
ANSWER BACK  
GREENEUI

TELECOPIER  
(415) 777-4961

September 28, 1992

**BY CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

Pension and Welfare Benefits Administration  
P.O. Box 75212  
Washington, D.C. 20013-5212

Re: Late Filing of 29 C.F.R. § 2520.104-23 Statement  
Under Department's Notice on Civil Penalty Relief

Dear Sir or Madam:

Enclosed please find (1) a late-filed statement pursuant to 29 C.F.R. 2520.104-23(b) and (2) a check for \$1,000 made payable to the U.S. Department of Labor.

Very truly yours,



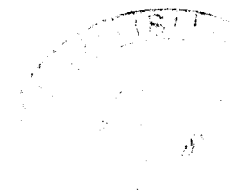
Luke D. Bailey

LDB:ml  
Enclosures

Certified Mail No. P 179 663-324  
Return Receipt Requested

7739

99999/0904  
09/28/92  
LDB124.P50



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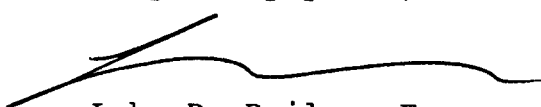
Top Hat Plan Exemption  
Pension and Welfare  
Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

Re: Ropers, Majeski, Kohn, Bentley, Wagner & Kane  
Statement Under 29 C.F.R. § 2520.104-23

Dear Sir or Madam:

I enclose a statement under 29 C.F.R. § 2520.104-23 in connection with the executive compensation arrangement(s) described in the statement.

Very truly yours,

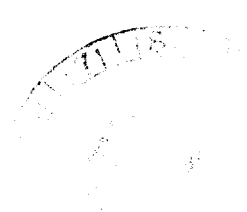


Luke D. Bailey, Esq.

LDB/ml1  
Enclosure

cc: Steve Scott, Esq., Ropers, Majeski, et al.  
Ms. Marcia Scatena, Ropers, Majeski, et al.

41604/0801  
09/15/92  
LDB1ZE.P50



STATEMENT UNDER 29 C.F.R. § 2520.104-23

NAME AND ADDRESS  
OF EMPLOYER

Ropers, Majeski, Kohn, Bentley, Wagner &  
Kane  
1001 Marshall Street  
Redwood City, Ca 94063

EIN

94-2203664

DECLARATION

Ropers, Majeski, Kohn, Bentley, Wagner &  
Kane maintains the plan(s) primarily for  
the purpose of providing deferred  
compensation for a select group of one  
or more management or highly compensated  
employees.

NUMBER OF PLANS

1

NUMBER OF EMPLOYEES  
IN EACH PLAN

53

Dated: Sept. 24, 1992

by

*John M. Rubens*  
(sign here for employer)

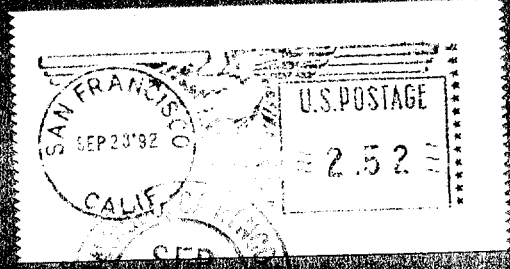
Its

Vice President  
(print position with employer)

7739



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6S



SHARE

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D

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Administration