

LAFLIN, LIEUWEN, TUCKER, PICK & HEER, P.A.
ATTORNEYS AND COUNSELORS AT LAW

6400 Uptown Boulevard, Northeast
Suite 600 West
Albuquerque, New Mexico 87110

P.O. Box 3260
Albuquerque, New Mexico 87190

505-883-0679
1-800-284-1371
Facsimile 505-883-5834

JANICE E. DALE
JOHN E. HEER
EVAN S. HOBBS
JOHN D. LAFLIN
JOHN N. LIEUWEN
DAN PICK
LINDA Q. SANCHEZ
PATRICIA TUCKER

TAXATION
ESTATE PLANNING
PENSION PLANS
TAX LITIGATION
PROBATE

April 27, 1995

Pension and Welfare Benefits Administration
United States Department of Labor
P.O. Box 75212
Washington, DC 20013-5212

Re: Forrest Tire Company of Carlsbad

Ladies and Gentlemen:

This statement is filed pursuant to Department of Labor Regulation § 2520.104-23.

Notice Is hereby given as follows:

1. The name and address of the employer are: Forrest Tire Company of Carlsbad, 414 S. Canal, Carlsbad, New Mexico 88220.
2. The Employer's identification number is: 85-0352455
3. The Employer maintains a top hat plans primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees as contained in the following documents:
 - a. Supplemental Retirement Agreement of Robert H. Forrest, Sr., effective January 1, 1995.
 - b. Supplemental Retirement Agreement of Richard J. Forrest, Sr., effective January 1, 1995.
4. The above arrangements each benefit only one employee of the Employer.

RECEIVED
MAY 17 1995
U.S. DEPARTMENT OF LABOR
PENSION BENEFIT GUARANTEE CORPORATION

1995 MAY 17 P 10:47

RECEIVED

April 27, 1995

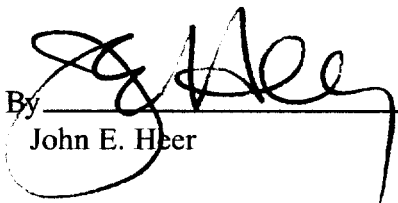
Page 2

5. The above arrangements each provide benefits which are paid as needed solely from the general assets of the Employer.
6. Upon request, a copy of the above arrangements will be supplied to the Secretary of Labor.

Sincerely yours,

LAFLIN, LIEUWEN, TUCKER, PICK & HEER, P.A.

By


John E. Heer

JEH/cjc

cc: Forrest Tire Company of Carlsbad

NAJAND\FORREST\DOL2520.LTR