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EMPLOYEE BENEFITS LAW

**CHANG
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May 31, 1995

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: Glenn, Burdette, Phillips & Bryson
Deferred Compensation Plan

Gentlemen:

Pursuant to Department of Labor regulation section 2520.104-23, as authorized by section 110 of ERISA, I am filing this notice on behalf of Glenn, Burdette, Phillips & Bryson, Certified Public Accountants, A Professional Corporation with respect to the above-referenced unfunded deferred compensation plan which was adopted by the employer on May 31, 1995. The information being provided pursuant to such regulation is as follows:

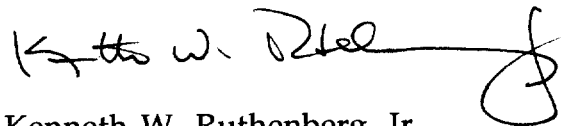
1. The employer is Glenn, Burdette, Phillips & Bryson, Certified Public Accountants, A Professional Corporation.
2. The employer's address is 1150 Palm Street, San Luis Obispo, California 93401.
3. The employer's identification number is 95-2772601.
4. The employer maintains the plan as a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

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5. The employer maintains one such plan and such plan covers one person.

If you need any additional information with respect to the deferred compensation plan, please contact the undersigned.

Very truly yours,



Kenneth W. Ruthenberg, Jr.

KWR:ljc

cc: Glenn, Burdette, Phillips & Bryson
Fred M. Lee

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FinDec/GBP&B/LfDOL