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KIRK F. MALDONADO

RICHARD J. RIORDAN  
(RETIRED)

FILE NO.

July 23, 1996

17-093-001

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N5638  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

Re: PIA Merchandising Services, Inc. ("Company")  
Deferred Compensation Arrangement ("Plan")  
EIN: 33-0684451

96 JUL 31 AM 10:36  
DOL-PWBA  
PUBLIC DISCLOSURE

Dear Gentlemen:

The Company maintains the Plan for the purpose of providing deferred compensation to a select group of management and highly compensated employees. This plan is unfunded, with benefits payable solely out of the Company's general assets. Eight employees are covered by this plan. A copy of the plan document is available upon request. The Company's address is:

Post Office Box 92777  
Irvine, California 92715

Please stamp the enclosed copy of this transmittal letter to indicate your receipt of it and then return that copy to me in the enclosed, self-addressed and stamped envelope.

Very truly yours,

*Kirk F. Maldonado*

Kirk F. Maldonado

cc: Mark Hallsman  
Allan Schwitzgebel  
Janis Salin