



2520032034318

December 31, 1992

Pension & Welfare Benefits Administration
U.S. Department of Labor
P.O. Box 75212
Washington, D.C. 20013-5212

Re: TOPS Deferred Compensation Plan
EIN 84-0841199

41,699

RECEIVED

Dear Sir or Madam:

Enclosed please find the notification letter for the above referenced plan. This notification is being filed after the applicable due date. The employer is now filing under the DOL grace period program pursuant to DOL News Release 92-158. Accordingly, also enclosed is a payment of \$1,000.

Please be aware that the employer reasonably believed the filing requirement of DOL Reg. 2520.104-23 did not apply to plans such as this, thus there is reasonable cause for the late filing. Accordingly, the employer reserves the right to later apply for a refund of the \$1,000, if such refund will be available.

Thank you for your consideration of this matter. Please feel free to call us if you have any questions or wish to discuss the matter further.

Sincerely,

TOPS TOTAL PERSONNEL SERVICES, INC.

Karla Hertzog, President



December 31, 1992

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Dear Sir or Madam:

Pursuant to Department of Labor Regulation 2520.104-23, the following information is being provided regarding a non-qualified deferred compensation plan sponsored by our organization for a select group of management or highly compensated employees.

Name of Employer: TOPS Total Personnel Services, Inc.
Employer Identification Number: 84-0841199
Address: 1455 Frazee Road, Suite 102, San Diego, California 92108
Number of Plans Maintained: Three
Number of Employees in the Plan: Two

We will provide plan documents upon request in accordance with ERISA Section 104(a)(1).

Please contact us if you have any questions on any of the above information.

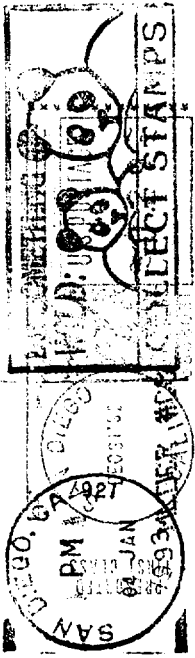
Sincerely,

TOPS TOTAL PERSONNEL SERVICES, INC.

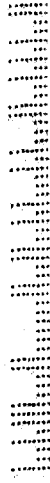
A handwritten signature in cursive script that reads "Karla Hertzog".

Karla Hertzog, President

1455 Frazee Road, Suite 102, San Diego, CA 92108



PENSION & WELFARE BENEFITS
ADMINISTRATION
U.S. DEPARTMENT OF LABOR
P.O. BOX 75212
WASHINGTON, DC 20013-5212



"consistent excellence in staffing"

000000 192	12/31/92	VENDOR PENSION & WELFARE EMP ID#84-0841199	GROSS AMOUNT	DISCOUNT	NET AMOUNT
			1,000.00	CHECK DATE: 12/31/92	1,000.00
NO. 8122	TOTALS		1,000.00	.00	1,000.00