

CHAMBERLAIN, HRDLICKA, WHITE, WILLIAMS & MARTIN
A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

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ATTORNEYS AT LAW

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Board Certified, Tax Law
Texas Board of Legal Specialization
DIRECT DIAL NO (713) 658-2543
E-MAIL: b.adkins@chamberlainlaw.com

October 17, 2001

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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

Re: *Filing of Statement Under DOL Reg.
§2520.104-23*

Dear Sir or Madam:

This constitutes a filing under the above-cited regulation for plans that may be described in paragraph (d) of such regulation.

Employer's Name: Pierpont Communications, Inc.
Employer's Address: 1800 West Loop South, Suite 800
Houston, Texas 77027-3210
Employer's EIN: 76-0368345

DECLARATION:

The above Employer declares that it maintains the following plan(s) covering the following number of employees as plan(s) which is/are maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:


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COMMERCIAL LAW AFFILIATES

Top Hat Plan Exemption
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Page 2

Plan Name: Pierpont Communications, Inc.
Key Employee Stock Appreciation Plan

No. of Covered
Employees: 10

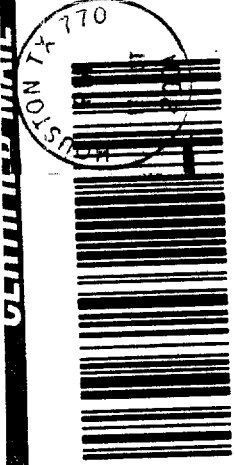
The undersigned is outside ERISA counsel to the above Employer.


Barry W. Adkins

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cc: Philip A. Morabito
Gary Merkle

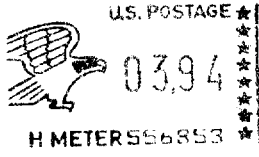
BWA (000942-00)
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1200 SMITH STREET, SUITE 1400
HOUSTON, TEXAS 77002-4310



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PENSION AND WELFARE BENEFIT ADMINISTRATIO
ROOM N-5644
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON, D.C. 20210



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