



ANDERSON
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From the Office of
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July 27, 1999

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

Re: *Deferred Compensation Plan Filing Pursuant to
29 C.F.R. § 2520.104-23*

Dear Secretary:

As an alternative method of compliance for pension plans for certain selected employees under 29 C.F.R. § 2520.104-23, please find below the required information pertaining to the Yuma Private Industry Council, Inc. Section 457(f) Deferred Compensation (Risk of Forfeiture) Plan:

1. Name of Employer: Yuma Private Industry Council, Inc.
2. Address of Employer: 3834 West 16th Street, Yuma, Arizona 85364
3. EIN # of Employer: 86-0609307

4. Declaration of Employer:

Yuma Private Industry Council, Inc. hereby declares that it has established and will continue to maintain a Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

5. Number of Plans: 1
6. Number of Participants: 2

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Furthermore, Plan documents will be made available to the Secretary upon request as required under section 104(a)(1) of the Employee Retirement Income Security Act of 1974.

This statement has been filed with the Department of Labor within 120 days of its effective date. The effective date of the Plan is June 15, 1999.

Very truly yours,

ANDERSON, BRODY, LEVINSON,
WEISER & HORWITZ, P.A.

A handwritten signature in black ink, appearing to read "St. M. Fox". The signature is written in a cursive, somewhat stylized font.

Steven M. Fox

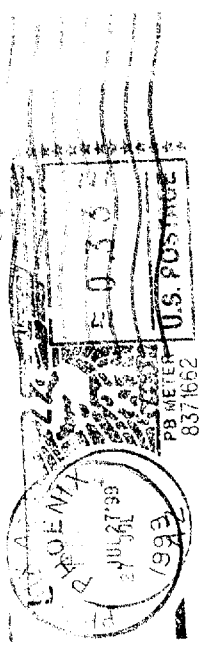
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**ABL
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