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HINKLE, EBERHART & ELKOURI

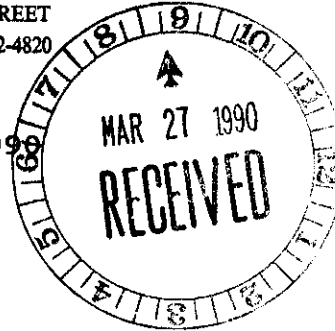
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March 23, 1990



Office of Employee Benefits Security  
Labor-Management Services Administration  
U.S. Department of Labor  
Washington, D.C. 20216

Re: DOL filing in compliance with 29 CFR Sec. 2520.104-23

Employer Name: Rand Publishing Company, Inc.  
Employer Address: 500 South Florence  
Wichita, Kansas 67209  
EIN: 48-1070940

EMPLOYER STATEMENT IN COMPLIANCE WITH PART 1 OF  
TITLE I OF THE EMPLOYEE RETIREMENT INCOME SECURITY  
ACT [ERISA] OF 1974, FILED PURSUANT TO 29 CFR  
SECTION 2520.104-23, AS AUTHORIZED BY ERISA SECTION 110

In January of 1990, the above-referenced corporate employer adopted a nonqualified, unfunded, deferred compensation plan of the type commonly known as a "participation stock" or "phantom stock" plan.

The plan was set up by means of executing a written participation stock agreement with each of the participant. There is only one plan, covering only one participant.

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The employer maintains the plan or plans primarily for the purpose of providing deferred compensation for a select group (i.e., one) of management or highly compensated employees.

There are plan documents in existence for the participant, and copies of such documents will be provided to the Secretary of Labor, upon request. Requests for copies of plan documents should be addressed to:

David S. Elkouri, Esq.  
HINKLE, EBERHART & ELKOURI  
2000 Epic Center  
301 N. Main  
Wichita, Kansas 67202-4820

If you should have any questions or comments concerning this matter, please do not hesitate to contact our office.

Sincerely,



David S. Elkouri