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LAW OFFICES OF
HOSKINS, KING, MCGANNON & HAHN

A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

1100 COMMERCE TRUST BUILDING

922 WALNUT STREET

KANSAS CITY, MISSOURI 64106

PINE WOODS OFFICE CENTRE

502 N.E. 291 HIGHWAY

LEE'S SUMMIT, MISSOURI 64063

TELEPHONE
(816) 221-2416
TELECOPIER
(816) 221-4530

December 22, 1992

Pension Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212

Re: Grace Filing: Gill Studios, Inc.
Executive Deferred Compensation Agreement

Dear Sir or Madam:

Enclosed please find for filing the Statement described in 29 C.F.R. §2520.104-23(b) for the aforementioned "deferred compensation" pension plan. This Statement is being filed to take advantage of the Grace Period provided by the Department of Labor in 57 F.R. 43477. A check in the amount of \$1,000 made payable to the "U.S. Department of Labor" is also enclosed.

The employer currently believes that the enclosed Statement may have been provided to the Secretary of Labor at the time the plan was originally adopted in 1988. However, as no record of such filing is available, the enclosed Statement is being filed to insure compliance with the reporting and disclosure requirements of ERISA. If it is subsequently determined that a Statement was timely filed in 1988, we hereby request a refund of the \$1,000.00.

If you have any questions or need any additional information in regards to the enclosed, please contact the undersigned at (816) 221-2416.

Sincerely,

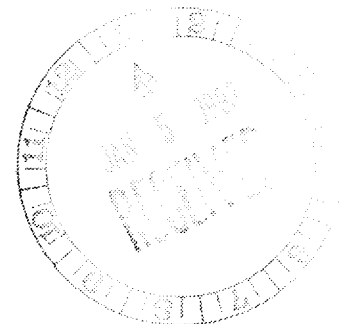
Alex H. Flemington

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AHF/bat
Enclosures
cc Mr. Fred Pfeifer

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STATEMENT: GILL STUDIOS, INC.
EXECUTIVE DEFERRED COMPENSATION AGREEMENT

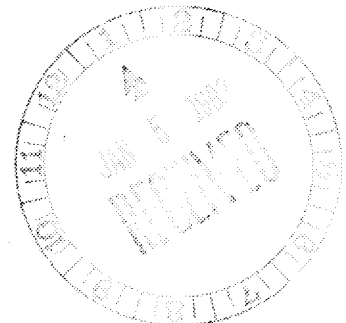
As required by Labor Reg. §2520.104-23, this Statement is hereby filed with the Secretary of Labor as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA:

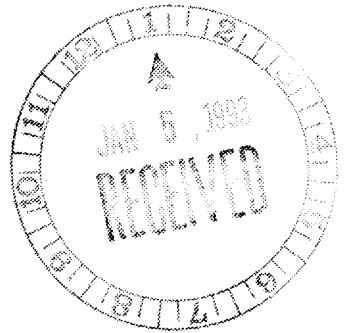
1. Employer: Gill Studios, Inc.
10800 Lackman Road
Lenexa, Kansas 66201
2. EIN: 44-0626387
3. Declaration: The employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Number of Plans: One (1).
5. Number of Employees in Plan: Eleven (11).

GILL STUDIOS, INC.

Dated: December 22, 1992

By: Fred Pfeifer
Fred Pfeifer, Vice President





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UILDING

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Administration

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