

Berry Petroleum Company

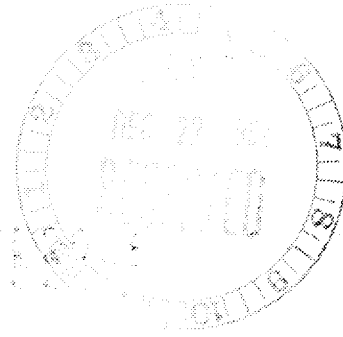
Post Office Bin X
Taft, California 93268
(805) 769-8811

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December 3, 1992

Pension and Welfare
Benefits Administration
P.O. Box 75212
Washington, DC 10013-5212

RE: Berry Petroleum Company
28700 Hovey Hills Road
P.O. Bin X
Taft, CA 93268
EIN: 77-0079387



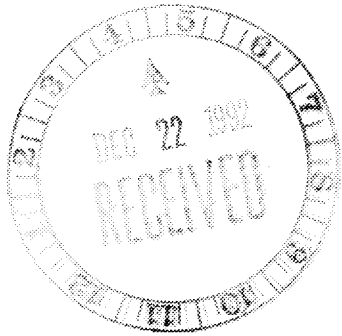
I, Kenneth A. Olson, Corporate Secretary/Treasurer of Berry Petroleum Company, hereby certify that Berry Petroleum Company's Board of Directors adopted a non-qualified retirement plan in December 1988. The plan was designed to make up the difference in retirement benefits which employees could not receive due to limitations imposed by the Internal Revenue Code (over \$200,000 in compensation and the \$90,000 benefit limitation).

Berry Petroleum Company's Defined Benefit Retirement Plan was terminated by the Board of Directors effective December 31, 1991. The termination of the Defined Benefit Retirement Plan also terminated the non-qualified retirement plan as far as covering any new employees or adding additional participants. Only one employee was granted coverage under the non-qualified retirement plan.

We were unaware of any filing requirements for the non-qualified retirement plan and to our knowledge, no previous filings were completed with the Department of Labor for this plan.

Enclosed is our check in the amount of \$1,000 for the penalty payment under the DOL grace period program.

Kenneth A. Olson
Secretary/Treasurer

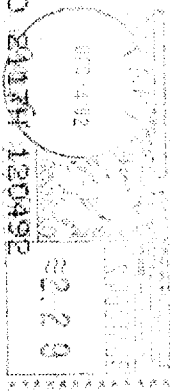


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