



American Tort Reform Association

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October 5, 1995

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

2520032030642

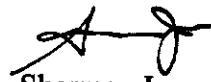
Re: Deferred Compensation Plan

To Whom It May Concern:

As prescribed by Labor Regulation Section 2520.104-23, we are writing to advise you that we have established a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. We maintain one such plan that covers two employees at present. Our Federal Identification Number is: 52-146-4785 .

Please let me know if you would like a copy of our plan document or any other information. Thank you.

Sincerely yours,


Sherman Joyce
President

DOL-PWBA
PUBLIC DISCLOSURE
98 OCT 17 PM 2:11