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October 4, 1995

2520032030670

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

Re: Reporting and Disclosure Requirements
Under Title 1 of ERISA

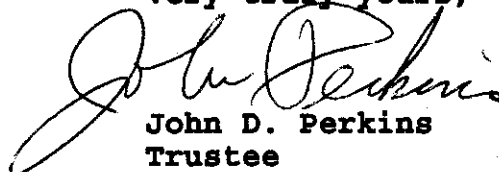
Dear Sir or Madam:

The purpose of this letter is to satisfy the reporting and disclosure requirements Part 1 of ERISA for unfunded or insured non-qualified retirement plans maintained by an employer for a select group of management or highly compensated employees, as per Labor Regulation 2520.104-23.

The employer, Richard L. Cooper & Associates, Ltd., EIN 54-1093911, of 9679-C Main Street, Fairfax, VA 22031 maintains one (1) Executive Deferred Compensation Trust Agreement (Top Hat Plan), maintained primarily for the purpose of providing deferred compensation for one highly compensated employee.

In the event that you have any questions concerning the above information, please do not hesitate to call or write me.

Very truly yours,


John D. Perkins
Trustee

JDP:cj
cc: Mr. Richard L. Cooper

95 NOV 13 PM 12:30
DOL-PWBA
PUBLIC DISCLOSURE