



AAAA Benefits, Inc.

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Insurance/Employee Benefits Subsidiary of the American Association of Advertising Agencies Administrators of:

- A.A.A.A. Insurance Trust
- A.A.A.A. Retirement Fund for Member Agencies
- A.A.A.A. Workers Compensation Program
- A.A.A.A. Advertising Agency Liability Program

November 2, 1994

VIA CERTIFIED MAIL

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

DOL-PWBA
 PUBLIC DISCLOSURE
 95 OCT 24 AM 11:54

Dear Sir or Madam:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 (the "Act") for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor regulations 29 C.F.R. § 2520.104-23, the following information is provided by the undersigned employer:

Name and Address of Employer:
Hoffman/Lewis
1725 Montgomery Street
San Francisco, CA 94111-1030

Employer Identification Number:
94-2979171

Plan effective 09/01/95

Hoffman/Lewis maintains the following plan (or plans) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Number of Plans and
 Participants in Each Plan: 1 Plan covering 5 employees

In accordance with Section 104 (a) (1) of the Act, copies of the plan documents will be provided to the Department of Labor upon request.

Very truly yours,

Wendy E. Jones
 Senior Vice President

WEJ/rp