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OVERLAND PARK, KANSAS
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January 4, 1996

VIA Certified Mail -
Return Receipt Requested

2520032030984

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

Re: Sosland Publishing Company
EIN: 44-0551332
Plan No.: 505

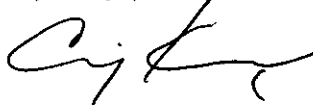
Ladies and Gentlemen:

On behalf of the Sosland Publishing Company, we are writing to inform you that Sosland Publishing Company, 4800 Main Street, Suite 100, Kansas City, Missouri 64112 (EIN: 43-0889454), has entered into five separate split dollar life insurance agreements (hereinafter "Agreements") with five employees of the company, each of whom is among a select group of management or a highly compensated employee.

The Agreements are not intended to constitute "employee pension benefit plans" within the meaning of Section 3(2) of the Employee Retirement Income Security Act. However, in the event the Department of Labor takes the position that such Agreements constitute employee pension benefit plans, this "top hat" notice is being filed in compliance with DOL Reg. § 2520.104-23.

Please do not hesitate to contact Mark Welker or me if you have any questions or need additional information.

Very truly yours,



Craig A. Kovarik

CAK/sm
cc: Mr. Mark D. Welker

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