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October 9, 1995

2520032031089

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.

In re: Crossroads Louisiana, Inc.
4803 Cleary Avenue
Metairie, Louisiana 70002
EMPLOYER EIN: 72-0933181
PLAN: Crossroads Louisiana, Inc. Supplemental
Retirement Plan

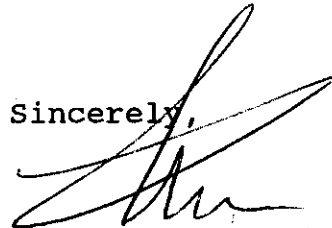
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DOL-P/WBA
PUBLIC DISCLOSURE

Dear Sir:

Pursuant to Reg. § 2520.104-23, the above-referenced plan meets the requirements for the alternative method of reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for an unfunded pension plan maintained by an employer for a select group of management or highly compensated employees. The employer maintains one such plan primarily for a select group of management or highly compensated employees and that group consists of one participant.

If you have any questions or require additional information, please contact me at (504) 524-2944.

Sincerely,



Michael E. Guarisco

MEG/ymq