

LAW OFFICE OF
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April 29, 1992

Office of Employee Benefits Security
Labor Management Service Administration
U. S. Department of Labor
Washington, D. C. 20216

- Re: (1) Reporting and Disclosure Requirements - Part 1 of Title of Erisa for Salary Continuation Plan maintained for a select group of management or highly compensated employees as outlined in 29 CFR Sec. 2510.104-23(a).
- (2) SIW Pipe & Supply Co., Inc., P. O. Box 69277, Odessa, Texas 79769 Tax ID # 75-1095544-0.

Gentlemen:

The above referenced employer maintains one plan primarily to provide deferred compensation to a select group of management or highly compensated employees.

Effective Date
Plan

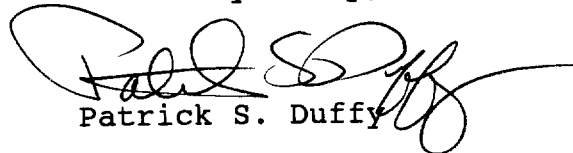
Number of
Covered Employees

April 29, 1992

2

Please confirm receipt of this declaration by returning a copy in the enclosed self-addressed envelope.

Yours very truly,


Patrick S. Duffy

PSD:jm

FN:402

cc: SIW Pipe & Supply Co., Inc.
P. O. Box 69277
Odessa, Texas 79769

RECEIVED
MAY 06 1992