



11777 San Vicente Boulevard, Suite 900
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Los Angeles, California 90049
Telephone: (310) 820-6661
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December 18, 1995

2520032031451

Office of Employee Benefit Security
Labor-Management Services Administration
U. S. Department of Labor
Washington, D.C. 20216

Re: Labor Department Regulations Section 2520.104-23

Dear Sir or Madame:

Lowe Enterprises, Inc. hereby supplies the following information pursuant to Labor Department Regulations Section 2520.104-23:

A. Name and Address of Employer:

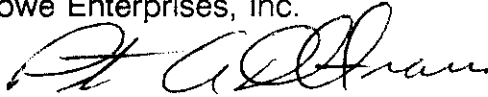
Lowe Enterprises, Inc.
11777 San Vicente Blvd., Suite 900
Los Angeles, CA 90049

B. Employer Identification Number: 95-3738683

C. Lowe Enterprises, Inc. maintains the following plan primarily for the purpose of providing deferred compensation for a select group of highly compensated or management employees:

Number of Plans: 1
Name of Plan: Phantom Stock Plan
Number of Employees in Plan: 19

Lowe Enterprises, Inc.


By: Peter A. Del Franco
Sr. Vice President/CFO

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