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2520032031502

December 26, 1995

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Registration Statement for Top Hat Pension Plan
Sponsored by the M. H. Sherman Company

Dear Sir or Madam:

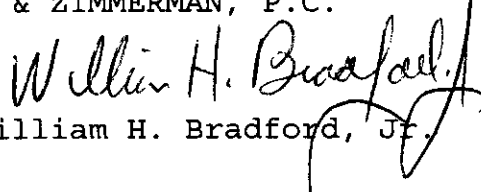
Enclosed is the registration statement described in paragraph (b)(1) of 29 C.F.R. §2150.104-23 for the following "top hat" pension plan sponsored by the M. H. Sherman Company:

The M. H. Sherman Company Deferred Compensation Plan.

Please contact the undersigned directly at (202) 638-2241 if you have any questions concerning this matter.

Sincerely,

SANDERS, SCHNABEL, BRANDENBURG
& ZIMMERMAN, P.C.


William H. Bradford, Jr.

WHB/dcc
Enclosure
cc: Mr. Dan T. Daniels
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**REGISTRATION STATEMENT FOR
TOP-HAT PENSION PLAN MAINTAINED BY
M.H. SHERMAN COMPANY**

(AS DESCRIBED IN 29 C.F.R. §2520.104-23(b)(1))

NAME OF EMPLOYER:

M.H. Sherman Company

ADDRESS OF EMPLOYER:

2077 West Coast Highway
P.O. Box 1715
Newport Beach, California 92659

EMPLOYER IDENTIFICATION
NUMBER ASSIGNED BY THE
INTERNAL REVENUE SERVICE:

95-1218180

DECLARATION:

The employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This registration statement covers the following top hat pension plan:

M.H. Sherman Company Deferred Compensation Plan

There are four (4) participants in this top hat plan. The employer does not maintain any other top hat or other retirement plans.

The Employer will furnish plan documents, if requested to do so by the Secretary of Labor.



Dan T. Daniels
President