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2520032031524

January 2, 1996

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

Re: Deferred Compensation Plan

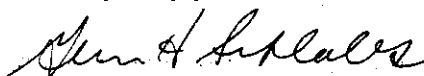
Dear Sir or Madam:

Pursuant to Department of Labor Regulation Section 2520.104-23, and on behalf of the employer listed below, we hereby submit the following statement:

1. Employer: McDivitt Law Firm, P.C.
Address: 90 South Cascade, Suite 1490
Colorado Springs, CO 80903
Telephone: (719) 471-3700
2. Employer Identification Number: 84-1193152
3. On December 22, 1995, the above named employer adopted a deferred compensation plan primarily for the purpose of providing deferred compensation for a highly compensated employee. The employer currently maintains one such deferred compensation plan, and that plan currently covers one employee.

If you have any questions concerning the above information, please let me know.

Very truly yours,



Glenn H. Schlabs

GHS/sc

cc: McDivitt Law Firm, P.C.
c/o Michael McDivitt, Esq.