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A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS  
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January 3, 1996

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

Subject: R. L. K. and Company

Ladies and Gentlemen:

We enclose for filing top hat plan exemption filing for  
R. L. K. and Company.

Very truly yours,

  
David C. Culpepper

cc w/o enc: Mr. Gerald Ashland

To:

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. 20210

From:

Employer: R. L. K. and Company  
Employer Identification Number: 93-0441340  
Address: R. L. K. and Company  
Timberline Lodge, Oregon 97028

December .19 95

This document constitutes the statement required by 29 C.F.R. § 2520.104-23 (a)(1) to be filed with the Secretary of Labor in respect to nonqualified deferred compensation plans maintained by the above employer.


The employer currently maintains ..... nonqualified deferred compensation plan(s) for employees who are members of a select group of management or who are highly compensated.

The number of participants in each plan is as follows:

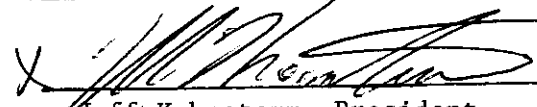
Plan 1 7

Plan 2 \_\_\_\_\_

Plan 3 \_\_\_\_\_

(signed) X 

Administrator: Gerald P. Ashland, Director of Finance  
R. L. K. and Company

Title: X   
Jeff Kohnstamm, President  
R. L. K. and Company

Employer: \_\_\_\_\_