



LAUTERBACH, BORSCHOW & COMPANY

A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS
BUSINESS & PERSONAL CONSULTANTS

715 NORTH OREGON STREET
EL PASO, TEXAS 79902
(915) 544-6950

2520032066715

July 18, 1996

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

Dear Sir or Madam:

Pursuant to Department of Labor Regulation 2520.104-23, the following information is being provided regarding a non-qualified deferred compensation plan sponsored by our organization for a select group of management of highly compensated employees.

Name of Employer: LAUTERBACH BORSCHOW & Co. P.C.
Employer Identification Number: 74-2014723
Address: 715 N. OREGON
EL PASO TX 79902

DOL-PWBA
PUBLIC DISCLOSURE
AUG-6 AM 8:37

Number of Plans Maintained: 1
Number of Employees in Each Plan: 10

We will provide plan documents upon request in accordance with ERISA Section 104(a)(1).

Please contact us if you have any questions on any of the above information.

Sincerely,

David H. Linder
SEC. - TREAS.