

HELFMAN ENTERPRISES, INC.

2520032066875

August 2, 1996

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, N. W.
Washington, D. C. 20210

Gentlemen:

In accordance with DOL Regulation 2520.104-23, which provides an alternative method of compliance for certain unfunded plans maintained by an employer for a select group of management or highly compensated employees, the following information is enclosed:

(i) Name and address of Employer: Helfman Enterprises, Inc.
4807 Kirby Drive
Houston, Texas 77098

(ii) EIN: 74-2200964

(iii) The Employer established a plan in August of 1996 for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The name of the plan is: "Helfman Enterprises Deferred Compensation Plan" (covers six persons).

Very truly yours,


Jack S. Helfman

