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**JETT & LAQUER**

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106

FILE NO. \_\_\_\_\_

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

Re: Alternative Compliance Reg. Sec. 2520.104-23

Dear Sir:

1. The name and address of the employer are:

Operating Engineers Funds, Inc.  
100 East Corson Street  
Pasadena, California 91103

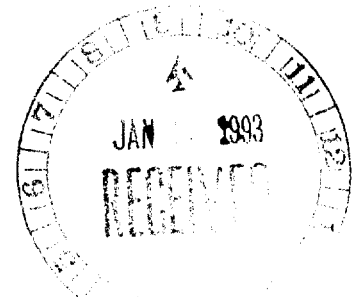
2. The Employer Identification Number of the employer is: 95-2694167.
3. The employer maintains a plan primarily for the purpose of providing deferred compensation for a select manager or highly compensated employee.
4. The employer maintains one such plan, which covers one such employee.

This statement is filed as legal counsel on behalf of the employer. Enclosed is our check in the amount of \$1,000.00 in payment of any charge applicable to the filing.

Very truly yours,

28,463  
  
Wayne Jett

Enclosure

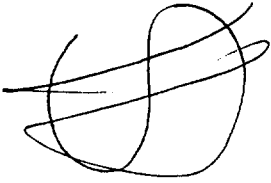


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