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March 11, 1993

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

Re: Segal, McCambridge, Singer & Mahoney, Ltd.
20 S. Clark, Suite 700
Chicago, Illinois 60603
Federal ID No. 36-3419170
Top Hat Plan Exemption

Dear Sir or Madam:

The purpose of this letter is to advise you in accordance with the Labor Department Regulation Section 2520.104-23 that the above-named company maintains a Plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan currently covers six employees.

Very truly yours,


Avery Delott

AD/8906:vlc
Enclosure

MAR 15 1993