

LAW OFFICES

FINGER, HOCHMAN & DELOTT, P.C.

SUITE 4300

30 NORTH LASALLE STREET
CHICAGO, ILLINOIS 60602-2507

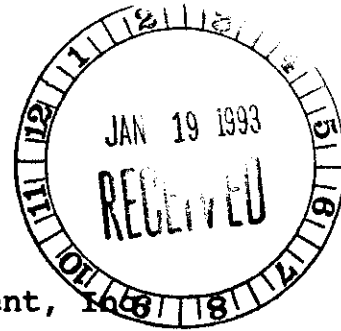
(312) 807-3960

TELECOPIER (312) 807-3652

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January 6, 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: Professional Business Management, Inc.
1300 Grove Avenue, Suite 102
Barrington, Illinois 60010
Federal ID No. 36-2347924
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 four employees.

Very truly yours,


Avery Delott

AD/7013:vlc
Enclosure

cc: Robert P. Revenaugh
Tim Troha
Anton J. Lachner
Paul Wadin