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• PARKER, MILLIKEN, CLARK, O'HARA & SAMUELIAN  
A PROFESSIONAL CORPORATION  
ATTORNEYS AT LAW

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August 26, 1992

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DONALD M. ROBERTS

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: Parker, Milliken, Clark, O'Hara & Samuelian  
A Professional Corporation  
Top Hat Plan Exemption

Dear Sir or Madam:

Please be advised that Parker, Milliken, Clark, O'Hara & Samuelian, A Professional Corporation, EIN 95-4350527, has adopted an unfunded "employee pension benefit plan" as defined in ERISA. Parker, Milliken, Clark, O'Hara & Samuelian maintains the plan primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees. Parker, Milliken, Clark, O'Hara & Samuelian maintains no other such plans. The Plan has 12 participants.

Parker, Milliken, Clark, O'Hara & Samuelian's address is set forth above.

Sincerely,



Donald M. Roberts

DMR/bu

