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443 South Marine Drive/Tamuning, Guam 96911/Tel: 646-1876/9/Telex: 721-6105/Fax: 646-8471

26 June 1992

**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

Dear Sir or Madam:

Atkins Kroll, Inc. hereby supplies the following information pursuant to
Department of Labor Regulations §2520.104-23:

- *Name and Address of Employer*

**Atkins Kroll, Inc.
443 South Marine Drive
Tamuning, Guam 96911**

- *Employer Identification Number:* **94-2254396**
- Atkins Kroll, Inc. maintains the following plans for a select group of management or highly compensated employees:

1. *Name of Plan:* **Atkins Kroll, Inc. SERP**
2. *Number of Participants:* **2**

Yours sincerely,
ATKINS KROLL, INC.

E.C. Nery
Personnel Manager

