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BREWER FINANCIAL SERVICES, INC.

CERTIFIED PUBLIC ACCOUNTANT

P.O. BOX 90

WEST CHICAGO, IL 60186

(708) 293-4500

MEMBER:
AMERICAN INSTITUTE
CERTIFIED PUBLIC ACCOUNTANTS
ILLINOIS C.P.A. SOCIETY

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

May 24, 1994

Gentlemen:

This statement is filed in accordance with the requirements of 29 C.F.R. § 2520.104-23 to inform the Department of Labor that a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees is currently maintained by the following employer:

Name: Peter Troost Monument Co.

Address: C/O Robert F. Troost
6900 South Cass Ave.
Darien. IL 60561

EIN: 36-2073331

The corporation maintains two plans that that each cover one employee/participant. Plan documents will be provided to the Department of Labor upon written request. The plans were adopted December 15, 1993.

Sincerely,


James P. Brewer, CPA/FA

CC: Robert F. Troost