



HORNER & SHIFRIN, INC.

5200 OAKLAND AVENUE • SAINT LOUIS, MISSOURI 63110
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ENGINEERS
ARCHITECTS
PLANNERS

October 1, 2002

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**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, DC 20210

Re: Top Hat Plan Exemption

Dear Sir or Madam:

Horner & Shifrin, Inc. hereby submits the following statement as its alternative method of compliance for pension plans for certain selected employees in compliance with ERISA Regulation §2520.104-23:

Taxpayer Name: Horner & Shifrin, Inc.
Taxpayer Address: 5200 Oakland Avenue
St. Louis, MO 63110
Taxpayer EIN: 43-0861661
Plan Name: Horner and Shifrin, Inc. Supplemental Retirement Plan

The taxpayer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of such plans is 1 and the number of employees in each such plan is 8.

If you have any questions concerning this statement, please contact Linda R. Hopkins (314) 531-4321 during normal business hours.

Sincerely,

Horner & Shifrin, Inc.

Linda R. Hopkins, C.D.A.
Controller

