

KLEPPER, HAHN & HYATT, ENGINEERS and  
LANDSCAPE ARCHITECT, P.C.  
6320 Fly Road  
East Syracuse, New York 13057

2520032903575

October 19, 1992

**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, D.C. 20210

Gentlemen:

This is to inform you of the adoption of a plan maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The employer maintaining the plan is: Klepper, Hahn & Hyatt, Engineers and Landscape Architect, P.C.

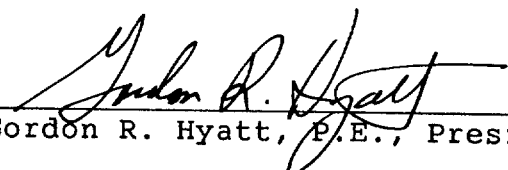
The employer's EIN is: 16-1250313

The number of such plans so maintained is: two

The number of employees participating in each plan is: four.

Very truly yours,

KLEPPER, HAHN & HYATT, ENGINEERS and  
LANDSCAPE ARCHITECT, P.C.

By:   
Gordon R. Hyatt, P.E., President

