



**BOWSER  
MORNER**

COMMITTED TO EXCELLENCE  
SINCE 1911

4518 Taylorsville Road  
P.O. Box 51  
Dayton, OH 45401-0051  
513-236-8805

513-233-2016 FAX

December 22, 1992

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

2520032903920

Dear Sir or Madam:

Pursuant to Section 2520.104-23 of the Department of Labor Regulations and to Sections 104 and 110 of the Employee Retirement Income Security Act of 1974, as amended, we submit the following information on behalf of BOWSER-MORNER, INC., the plan administrator:

Employer's Name: BOWSER-MORNER, INC.  
Employer's Address: 4518 Taylorsville Road  
P. O. Box 51  
Dayton, OH 45401-0051  
Employer Tax ID#: 31-0579112

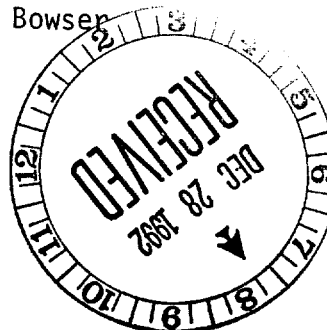
The Employer has adopted a plan of deferred compensation for a select group of highly compensated and/or management employees. The Plan was effective as of September 1, 1992, and is called the BOWSER-MORNER, INC. INCENTIVE SHARE AWARD PLAN (the "Plan"). Currently, the Plan covers approximately 10 employees.

For additional information please contact Steven M. Bowser, President, BOWSER-MORNER, INC., P. O. Box 51, Dayton, OH 45401-0051.

Sincerely,

BOWSER-MORNER, INC.

Steven M. Bowser  
President



**ANALYTICAL SCIENCES • GEO-ENVIRONMENTAL SERVICES • CONSTRUCTION SERVICES**

OTHER LOCATIONS: TOLEDO, OH AND LEXINGTON, KY



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Employer's Address: 4518 Taylorsville Road  
P. O. Box 51  
Dayton, OH 45401-0051  
Employer Tax ID#: 31-0579112

The Employer has adopted a plan of deferred compensation for a select group of highly compensated and/or management employees. The Plan was effective as of September 1, 1992, and is called the BOWSER-MORNER, INC. INCENTIVE SHARE COMPENSATION PLAN (the "Plan"). Currently, the Plan covers approximately 13 employees.

For additional information, please contact Steven M. Bowser, President, BOWSER-MORNER, INC., P. O. Box 51, Dayton, OH 45401-0051.

Sincerely,

BOWSER-MORNER, INC.

Steven M. Bowser  
President