

MCSHANE & BOWIE, P.L.C.

ATTORNEYS

DAVID L. SMITH
WILLIAM H. BOWIE
NORMAN E. JABIN
KEITH P. WALKER
TERRY J. MROZ
DAN M. CHALLA
JOHN F. SHAPE
WAYNE P. BRYAN
JUDY L. WALTON
MARK A. VANDENBOSCH
MICHAEL D. DeVRIES

1100 Campau Square Plaza
99 Monroe Avenue, N.W.
P.O. Box 360
Grand Rapids, MI 49501-0360

TELEPHONE (616) 732-5000

FACSIMILE (616) 732-5099

JACK M. BOWIE
OF COUNSEL

T. GERALD MCSHANE
(1902-1982)

January 22, 1997

2520032031886

Top Hat Plan Exemption
Pension & Welfare Benefit Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

RE: ACG Systems, Inc.

Dear Sir or Madam:

We are writing on behalf of our client, ACG Systems, Inc. Our client maintains an unfunded deferred compensation plan for a select group of management or other highly compensated employees (a "top hat" plan).

Pursuant to Department of Labor regulations Section 2520.104-23, we are supplying the following information to you:

1. Employer's Name and address:

ACG Systems, Inc., a Maryland corporation
133 Defense Highway
Suite 207
Annapolis, Maryland 21401

2. Employer's EIN: 52-1913653

3. ACG Systems, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or other highly compensated employees.

4. One (1) plan is maintained at the current time. The plan has one (1) participant.

97 JAN 29 11:23
FOL-PROB
POSTAL SERVICE

MCSHANE & BOWIE, P.L.C.

ATTORNEYS

Top Hat Plan Exemption
January 22, 1997
Page 2

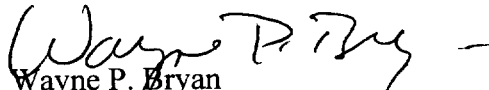
DOL-PWBA
PUBLIC DISCLOSURE
97 JAN 29 AM 11:24

5. A copy of the plan document will be provided upon request.

Please contact us if you have any questions regarding this filing or need any additional information.

Very truly yours,

McSHANE & BOWIE, P.L.C.


Wayne P. Bryan

WPB:jl
cc: Robert Tolentino

963622009-0003-JLL