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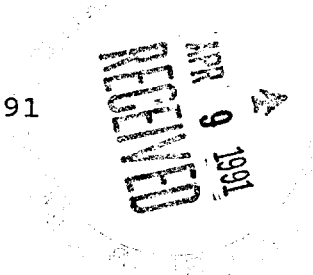
\*ALSO ADMITTED IN MISSOURI

OF COUNSEL  
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March 22, 1991



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

Re: Deferred Compensation Agreement for  
a Selected Management and Highly  
Compensated Employee

Dear Madam or Gentlemen:

Perz, Condon & Ridge is a professional corporation, whose principal place of business is located at 101 North Wacker Drive, Suite 740, Chicago, Illinois 60606. Perz, Condon & Ridge (Employer Identification Number is 36-3170995) maintains one plan primarily for the purpose of providing deferred compensation to a select management and highly compensated employee. The plan covers one employee and the corporation has no other deferred compensation plans for select management or highly compensated employees. The benefits for the plan are paid solely from the general assets of the corporation.

Sincerely,

PERZ, CONDON & RIDGE

By:

James M. Ridge

JMR/j