

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

2520040151157

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

Dear Sir or Madam:

Kimley-Horn and Associates, Inc. has entered into a Stock Purchase Agreement which provides for certain payments which could be construed as benefits in the nature of an employee pension benefit plan. To the extent the Stock Purchase Agreement would be considered to be such a plan, it is a top-hat plan subject to the exemption under Regulation §2520.104-23, and under §110 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). The Stock Purchase Agreement was entered into by and among Kimley-Horn and Associates, Inc. and APHC, Inc. and JKH Mobility Services, Inc., and its shareholders, John K. Howell, James W. Green and J. Samuel Lott, and dated July 15, 1993 (the "Stock Purchase Agreement"). Pursuant to Department of Labor Regulations, 29 CFR §2520.104-23 of ERISA, Kimley-Horn and Associates, Inc. provides the following information with respect to the Stock Purchase Agreement:

1. Name and Address of Sponsor:

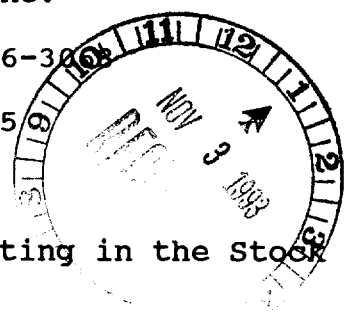
Kimley-Horn and Associates, Inc.
Post Office Box 33068
Raleigh, North Carolina 27636-3306

2. Employer I.D. No.: 56-0885615

3. Number of such Agreements: 1

4. Number of Employees Participating in the Stock Purchase Agreement: 3

5. Stock Purchase Agreement Placed into Effect: July 15, 1993.



Yours very truly,

KIMLEY-HORN AND ASSOCIATES, INC.

By: Mark A. Lott
Vice President

cc: Hugh W. Davis, II, Esquire