



Smith Engineering Company

Engineering & Architectural Design Services

PN

Robert A. Smith, P.E.
President

July 29, 1993

2520040151663

002

Office of Employee Benefit Security
Labor-Management Services Administration
U.S. Department of Labor
Washington, D.C. 20216

Re: Smith Engineering Company - Employment
Agreements (Severance Pay) - A Deferred
Compensation Plan 002

TOP

Handwritten signature/initials.

Ladies and Gentlemen:

The following information is provided for the purpose of filing and complying with Department of Labor Regulation Sec. 2520.104-23(b) on behalf of Smith Engineering Company:

1. The employer's name, address and identification number are:

Smith Engineering Company
6400 Uptown Blvd. NE, Suite 500E
Albuquerque, New Mexico 37110
EIN #85-0377824

2. The employer maintains employment agreements (severance pay - deferred compensation) plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Each plan covers one employee. The covered employees are:

Robert I. Johnson
Samuel G. Wasson
Jay A. Chester
Robert A. Smith

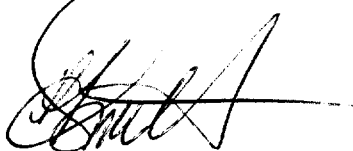
We are enclosing a Board of Directors' authorization regarding these employment agreements which may be considered a plan or plans by the Department of Labor.

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If you need anything further, please contact the undersigned.

Sincerely,

Smith Engineering Company

A handwritten signature in black ink, appearing to read 'R. Smith', written over a horizontal line.

Robert A. Smith, P.E.

RAS:jb

Enclosure

CORPORATE RESOLUTION
OF
SMITH ENGINEERING COMPANY

The undersigned, being the duly elected Secretary of Smith Engineering Company, does hereby certify that the Board of Directors, at a meeting held at 6400 Uptown Boulevard N.E., Suite 500E, Albuquerque, New Mexico on the 9th day of April 1993, passed the following resolution, which resolution remains in full force and effect as the date hereof.

RESOLVED, that the "Employment Agreement for Officers and Associates" , dated April 9, 1993, was approved for issuance to the Company's Officers and Associates.

Dated: APRIL 9 1993
(Corporate Seal)

Jay A. Chester
Jay A. Chester, Secretary