

Lea+Elliott

transportation consultants

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March 3, 1995

NCA

Top Hat Plan 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:

Pursuant to Department of Labor Regulation, Section 2520.104-23, this statement is to advise that Lea+Elliott, Inc. (EIN# 75-2295172), 14325 Willard Road, Suite 200, Chantilly, Virginia 22021 maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The name of the Plan and number of employees in the Plan is as follows:

<u>Name of Plan</u>	<u>Number of Employees</u>
Lea+Elliott, Inc. Supplemental Benefit Plan	3

Any questions or comments regarding the above plan should be directed to the undersigned.

Sincerely,

LEA+ELLIOTT, INC.



Philip C. Castellana
President

PCC/tnh

cc: M. Hayford