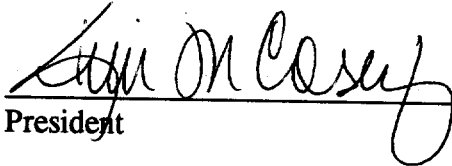


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**Holmstrom & Kennedy, P.C.**  
**800 North Church Street**  
**P.O. Box 589**  
**Rockford, IL 61105**  
**FEIN: 36-3948759**

**Top Hat Plan Exemption Statement dated March 15, 1995**

On December 28, 1994, Holmstrom & Kennedy, P.C. ("Company") adopted an unfunded plan which provides deferred compensation for eleven of its key management employees who are the only shareholders of the Company.

  
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President