



Transportation  
Infrastructure  
Environmental  
Planning  
Architecture  
Engineering  
Surveying

February 24, 1995

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

ENCL - 2/24/95  
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Dear Sir or Madam:

The information contained herein is provided in compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974, specified in Department of Labor Regulations 29 CFR §2520.104-23.

The undersigned employer maintains the following unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Name of Employer: Patrick Engineering Inc.

Employer Identification No.: 36-3008281

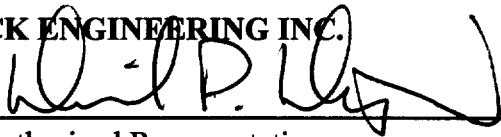
Name of Plan: Patrick Engineering Inc. Deferred Bonus and Key Employee Commitment Plan

Number of Participants: Four

Date Plan Established: December 12, 1994

Patrick Engineering maintains no other "Top Hat Plans."

**PATRICK ENGINEERING INC.**

By:   
Authorized Representative

Dated: February 24, 1995

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