

VSE CORPORATION

February 25, 1995

Office of Pension and Welfare Benefit Programs
Labor Management Services Administration
U. S. Department of Labor
Washington, D. C. 20216

Subject: Non-qualified Deferred Compensation Plan

Gentlemen:

This document constitutes the statement required by 29 C.F.R. Section 2520.104-23(a)(1) to be filed with the Secretary of Labor in respect to Non-qualified Compensation Plans maintained by VSE Corporation.

Employer: VSE Corporation
Employer ID No.: 54-0649263
Address: 2550 Huntington Avenue
Alexandria, VA 22303-1499

VSE Corporation currently maintains one Non-qualified Salary Continuation Plan for executives who are members of a select group of management employees who are highly compensated. This Plan (VSE Corporation Deferred Supplemental Compensation Plan) replaces a predecessor plan (VSE Corporation Deferred Compensation Plan) for which an ERISA Labor Department notification was previously provided. The current Plan has approximately 26 participants.

Please do not hesitate to contact me should you have any questions or require additional information concerning this matter.

Very truly yours,

VSE CORPORATION



M. A. Robin
Vice President