

**MARQUETTE**  
**ASSOCIATES, INC.**

2520040154555

March 25, 1996

**VIA CERTIFIED MAIL**

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

RE: Top Hat Plan Statement

Dear Secretary of Labor:

This letter is intended to satisfy the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), as provided in Section 2520.104-23 of the Department of Labor Regulations. Marquette Associates, Inc. ("Employer") has adopted a number of deferred compensation agreements ("Agreements") for the benefit of certain key employees of the Employer. The Agreements may constitute unfunded pension plans maintained by the Employer for a select group of management or highly compensated employees. This statement is made solely for the purpose of the above-cited regulation and the Employer neither confirms nor denies that the Agreements are pension plans for any other purpose.

Please be advised of the following with respect to the Agreements.

1. Name and address of Employer:

**Marquette Associates, Inc.**  
**321 N. Clark, Suite 950**  
**Chicago, IL 60606**

2. Federal Employer Identification Number (FEIN) assigned by the Internal Revenue Service:

**36-3485298**


3. The Employer maintains the Agreements primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The number of Agreements maintained by the Employer for a select group of management or highly compensated employees and the number of each such Agreement:

**Three Agreements with one employee being a party to each Agreement**

Marquette Associates, Inc.

By:

Its:

  
President