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January 24, 1996

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CERTIFIED MAIL #Z 393 661 094

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

**Re: Alan Lupton Associates, Inc. 1996 Key Employee
Deferred Compensation Incentive Plan**

Gentlemen:

On behalf of the above-captioned employer, we hereby submit the information required by DOL Regulation Section 2520.104-23(b):

1. Name of Employer: Alan Lupton Associates, Inc.
2. Address of Employer: 107 Lincoln Parkway
East Rochester, New York 14445
3. Tax Identification Number: 16-1034582
4. The employer maintains the plans for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 1
6. Number of Employees in Plans: 10

Please acknowledge your receipt of this letter by stamping a copy of this letter and returning it to me in the envelope provided.

Very truly yours,


Ralph K. Merzbach

Enclosure
RKM/gf

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DOL-PWBA
PUBLIC DISCLOSURE