

BERGER, GOLDSTEIN & COMPANY

2520040154680

February 6, 1996

Certified Public
Accountants
and Consultants

510 Lake Cook Road
Deerfield
Illinois 60015
(708) 948-7700
Fax: (708) 948-7793

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

35 FEB 21 AM 10:40
DOL-PWBA
PUBLIC DISCLOSURE

Dear Sir or Madam,

Re: Melvin Cohen & Associates Nonqualified Deferred
Compensation Plan

This letter is to serve as a statement to the Department of Labor relating to the above-mentioned top hat plan. The following is included per your requirements:

1) Name and Address of Employer:

Melvin Cohen & Associates, Inc.
555 W. Jackson, Chicago, IL 60606


2) EIN: 36-2522129

3) Melvin Cohen & Associates, INC. maintains the plan primarily for the purpose of providing deferred compensation for a select group of management including only the highly compensated employees.

4) There is currently one plan in existence as of November 30, 1995 and one employee is active in this plan currently.

Please contact us if you need any additional information regarding this plan.

Very truly yours,


Kathleen E. Capodice

cc: Melvin Cohen