



RSM
international

July 10, 1995

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

Dear Sir or Madam:

Pursuant to Department of Labor Regulation 2520.104-23, the following information is being provided regarding a non-qualified deferred compensation plan sponsor by our organization for a select group of management or highly compensated employees.

Name of Employer: H & E Sod Nursery, Inc.
E.I.N: 36-2301943
Address: 3900 West 167th Street
Markham, IL 60426

Number of Plans Maintained: 1

Number of Employees in Each Plan: 1

We will provide plan documents upon request in accordance with ERISA Section 104(a)(1).

Please contact us if you have any questions on an of the above information.

Sincerely,

Edward J. Bartak, C.P.A.

EJB/meb

cc: Dale Habenicht
Marty Devine, C.P.A.

20280 Governors Highway, Suite 301
Olympia Fields, Illinois 60461-1082
(708) 481-8100 FAX (708) 481-9365

95 JUL 24 AM 9:18
 RSM INTERNATIONAL
 PENSION ADMINISTRATION

Worldwide
Services
Through
RSM International