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STATEMENT TO THE
UNITED STATES DEPARTMENT OF LABOR

Hahn and Associates, Inc. (the Company) maintains stock option arrangements with certain executive employees. The Company contends that the arrangements are not subject to ERISA. However, if the arrangements are subject to ERISA, they qualify as a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The following information is submitted pursuant to Department of Labor regulations section 2520.104-23:

1. Number of Plans: 1
2. Number of Participants in Plan: 2
3. Employer Information:
 - (a) Name: Hahn and Associates, Inc.
 - (b) Address: 434 NW Sixth Avenue, Suite 203, Portland, Oregon 97209-3600
 - (c) Employer Identification No.: 93-0942954

Dated: July 1, 1995

HAHN AND ASSOCIATES, INC.

By Gary W. Hahn

STOEL RIVES BOLEY
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July 26, 1995

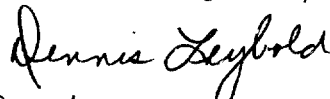
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N5644
US Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Re: Hahn and Associates, Inc. Stock Option
Arrangement; EIN: 93-0942954

Ladies and Gentlemen:

Enclosed for filing under Department of Labor
regulations section 2520.104-23 on behalf of Hahn and
Associates, Inc. is a Statement to the Department of Labor.

Very truly yours,



Dennis Leybold

D-L:hho
Enclosures
cc: Mr. Gary W. Hahn

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