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August 28, 1995



ATTORNEYS AT LAW

**Certified Mail - Return Receipt Requested**

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

Attn: Secretary of Labor

Re: Pearson Engineering Associates, Incorporated

Dear Sir or Madam:

Please be advised that this office represents Pearson Engineering Associates, Incorporated, an Arizona corporation (the "Employer"). The Employer currently has an agreement with one of its shareholder/employees which, if such agreement is determined to be a "plan" under ERISA, would be an employee benefit plan primarily established and maintained for the purpose of providing a plan of deferred compensation and salary continuation to a select group of highly compensated employees.

One (1) employee participates in this "plan".

The pertinent employer data is as follows:

Employer: Pearson Engineering Associates, Incorporated  
8825 North 23rd Avenue, #11  
Phoenix, Arizona 85021

Employer Identification Number: 86-0358447

This statement is filed under authority of Labor Regulations Section 2520. 104-23.

RECEIVED  
U.S. DEPARTMENT OF LABOR  
AUG 29 1995

Scott R. Santerre †  
Douglas R. Vande Krol  
Sean D. Clancey  
Theresa B. Keeley

† Certified Tax Specialist  
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Secretary of Labor  
August 28, 1995  
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If you have any questions about the foregoing, please feel free to contact me at any time.

Sincerely,

SANTERRE & VANDE KROL, LTD.

A handwritten signature in cursive script, appearing to read "Scott R. Santerre". The signature is written in black ink and is positioned above the printed name.

Scott R. Santerre

SRS:ss

cc: Pearson Engineering Associates, Incorporated