



2520040762178

Powell Industries, Inc.

6/17/97 11:12:55

**CERTIFIED MAIL NO. 7002 0460 0001 9263 6907
RETURN RECEIPT REQUESTED**

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

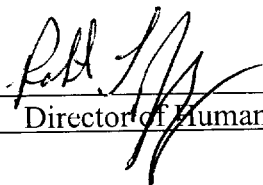
Re: Powell Industries, Inc. Deferred Compensation Plan and Trust

Dear Sir or Madam:

In accordance with the Department of Labor Regulation § 2520.104-23, this letter will serve as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

1. The name and address of the employer is Powell Industries, Inc., 8550 Mosley, Houston, Texas 77075.
2. The employer identification number assigned by the Internal Revenue Service to the employer is 88-0106100.
3. The employer declares that it maintains this Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The number of employees in this Plan is 8.

Very truly yours,


 Title Director of Human Resources

cc: Mark S. Miller

40078021.1



Powell Electrical Manufacturing Company

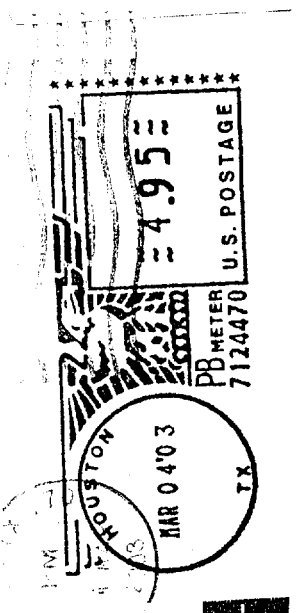
P.O. Box 12818
Houston, Texas 77217



71PM CERTIFIED MAIL

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT OF THE RETURN ADDRESS

2069 E926 1000 0940 2002



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