

2520040762759

December 12, 2003

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

**RE: Top Hat Plan Statement;
Environmental Planning & Design, LLC (the "Company")
EIN: 25-1842477**

Dear Sir or Madam:

Pursuant to Department of Labor Regulations section 2520.104-23, this letter serves as notice under said section. The information required is as follows:

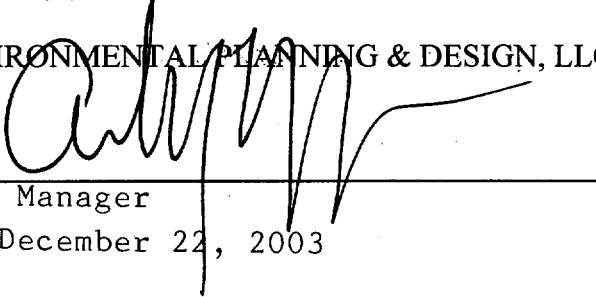
1. ***Name and Address of Employer:***
Environmental Planning & Design, LLC
100 Ross Street
Pittsburgh, PA 15219
2. ***Employer Identification Number:*** 25-1842477
3. ***Declaration:*** The Company has recently adopted, and maintains, a new plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits are paid as needed solely from the general assets of the Company.
4. ***Number of Top Hat Plans Maintained:*** One
5. ***Number of Employees Participating in the New Top Hat Plan:*** One

Upon the request of the Secretary of Labor, the Company will provide a copy of the plan document.

If you have any questions regarding this matter, please do not hesitate to call me.

Very truly yours,

ENVIRONMENTAL PLANNING & DESIGN, LLC

By: 

Manager

December 22, 2003

EPD

ENVIRONMENTAL
PLANNING & DESIGN, LLC

Landscape Architects
Community Planners
Urban Designers

100 Ross Street
Pittsburgh, PA 15219
(412) 261-6000

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