

MCCARTER & ENGLISH, LLP

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CHERRY HILL, NJ
NEW YORK, NY

BOCA RATON, FL
WILMINGTON, DE
PHILADELPHIA, PA

February 25, 1998

Re: John A. Van Deusen & Associates, Inc.

John A. Van Deusen & Associates, Inc.
Supplemental Executive Compensation Plan

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

Dear Sir/Madam:

John A. Van Deusen & Associates, Inc. ("Employer") adopted the John A. Van Deusen & Associates, Inc. Supplemental Executive Retirement Plan (the "Plan") on December 31, 1997.

Pursuant to Section 104(a)(i) of the Employee Retirement Income Security Act of 1974, as amended, and DOL Regulation §2520.104-23, the Employer submits the following information:

1. Name and Address of Employer sponsoring the Plan:

John A. Van Deusen & Associates, Inc.
5 Regent Street - Suite 524
Livingston, NJ 07039-1617

2. Employer Identification Number: 22-2330816

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3. John A. Van Deusen & Associates, Inc. maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees.

4. The Employer maintains one (1) plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees.

5. The number of employees eligible to participate in the Plan is 4.

Kindly acknowledge receipt of this letter by stamping the enclosed copy of this letter marked "FILED" and returning it to the undersigned in the enclosed self-addressed, stamped envelope provided for your convenience.

Very truly yours,



Mark A. Daniele

MAD:sml\encs.

CERTIFIED MAIL, R.R.R. #P 917 101 231

RECEIVED
FEB 25 1998
SECRETARY OF LABOR

& ENGLISH
MAY CENTER
BRY STREET
DX 652
J 07101-0652

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MAIL

RETURN RECEIPT REQUESTED

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