

**MARTIN RAGNO & ASSOCIATES, INC.**

LANDSCAPE DESIGN  
CONSTRUCTION  
MAINTENANCE

2520040184110

(415) 325-4996

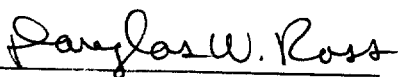
**ERISA SECRETARY OF LABOR STATEMENT**

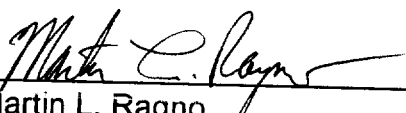
Date: June 20, 1996

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

From: Martin Ragno & Associates, Inc.  
1408 Hamilton Avenue  
Palo Alto, CA 94301-3124  
77-0101953 (Employer identification number)

This notification will serve as the statement required by 29 C.F.R., Section 2520.104-23(a)(1), with regards to non-qualified deferred compensation plans, maintained by the above employer, which are primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There is currently one plan of this nature in effect. Plan 1 covers two employees.

  
\_\_\_\_\_  
Douglas W. Ross  
Plan Administrator

  
\_\_\_\_\_  
Martin L. Ragno  
Chief Executive Officer  
Martin Ragno & Associates, Inc.

DOL-PWBA  
PUBLIC DISCLOSURE  
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