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OUR FILE NUMBER

92-481

93-458

2520032032378

April 26, 1993

Via Certified Mail

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

RE: Morris Anderson & Associates, Ltd.
Deferred Compensation Program

Gentlemen:

On behalf of our client, Morris Anderson & Associates, Ltd., we enclose herewith for filing the "Top Hat" Exemption Declaration for the above-referenced Program. Please let us know as soon as possible if you believe that any additional filings are necessary in connection with this matter. Thank you.

Respectfully,


Richard R. Perlman

RRP:gs
Enclosure



**STATEMENT MADE PURSUANT
TO SECTION 2520.104-23(b)(1) OF VOLUME 29
OF THE CODE OF FEDERAL REGULATIONS**

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: Morris Anderson & Associates, Ltd. (the "Employer")
Employer's EIN: 36-3369643

EMPLOYER'S
ADDRESS: 9399 West Higgins Road - #800, Rosemont, IL 60018

RE: The Employer's Deferred Compensation Program (the "Plan")

The Employer hereby declares that:

- (1) The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of the Employer's management or highly compensated employees;
- (2) The Employer maintains only one Plan of this type;
- (3) Currently, the Plan has four (4) participants (there is a separate Deferred Compensation Agreement with each such participant under the Program);
- (4) The Employer is the Administrator of the Plan;
- (5) Pursuant to the terms of the Plan, benefits under the Plan are to be paid as required solely from the general assets of the Employer (such benefits are then paid to a Trust for the subject participant's benefit); and
- (6) Upon written request by the U.S. Department of Labor (the "Department"), the Employer will deliver a copy of the documentation for the Plan to the Department.

IN WITNESS WHEREOF, this Statement is executed by the Employer and the Administrator of the Plan on this 19th day of March, 1993.

MORRIS ANDERSON & ASSOCIATES, LTD.
(the Employer and Administrator
as aforesaid)

By: 
Daniel Morris, President