

REED SMITH SHAW & MCCLAY LLP

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April 5, 2000

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 RETURN RECEIPT REQUESTED
 Z 309 022 495

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

Re: Pittsburgh Associates Non-Qualified
 Deferred Compensation Plan

Gentlemen:

Pursuant to 29 CFR §2520.104-23, the following information is provided with regard to the above-referenced Plan.

Employer Name: Pittsburgh Associates
 Address: 600 Stadium Circle
 Pittsburgh, PA 15212
 Employer I.D.: 25-1512457

The Employer maintains the above-referenced Plan as an unfunded plan of deferred compensation for a select group of management or highly compensated employees.

The Plan covers 16 employees.

If you have any questions or comments or require additional information, please contact the undersigned.

Respectfully submitted

REED SMITH SHAW & MCCLAY LLP

By 
 Dennis R. Bonessa

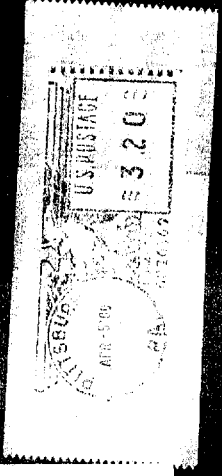
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 cc: Ms. Sarah Tarosky

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DENNIS R. BONESSA

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