

October 16, 1998

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



Dekker/Perich/Sabatini
architecture
interiors
planning
engineering

Re: *Pension Plan for Management Employees: Dekker/Perich & Associates, P.C. - EIN 85-0367023 ("Employer")*

Dear Sir or Madam:

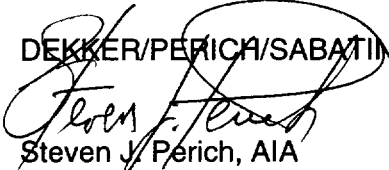
Pursuant to the obligations set forth in Regulation Section 2520.104-23(b), the following information is provided with respect to Employer:

1. The Employer's name is Dekker/Perich & Associates, P.C., and the Employer's address is 6801 Jefferson NE, Suite 100, Albuquerque, New Mexico 87109.
2. The Employer's Employer Identification Number is 85-0367023; the Employer maintains five plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Each plan covers one employee.
3.
 - a) The Deferred Compensation Agreement between Employer and Dale R. Dekker;
 - b) The Deferred Compensation Agreement between Employer and Steven J. Perich;
 - c) The Deferred Compensation Agreement between Employer and William L. Weis, Jr.;
 - d) The Deferred Compensation Agreement between Employer and Andrea M. Hanson; and
 - e) The Deferred Compensation Agreement between Employer and Ronald A. Witherspoon.

If you have any questions with respect to the plans, please contact the undersigned.

Very truly yours,

DEKKER/PERICH/SABATINI


Steven J. Perich, AIA
Principal

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