

S H E A

Butler Square, Suite 650C
100 North Sixth Street
Minneapolis, MN 55403-1513
612 339 2257 phone
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November 17, 1998

2520042393713

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

Dear Sir or Madam:

Shea Architects, Inc. has adopted the Shea Architects, Inc. Management Incentive Plan (the "Plan"), effective August 1, 1998. Pursuant to 29 CFR § 2520.104-23, declaration is hereby made that the Plan is maintained primarily for the purpose of providing incentive, deferred compensation to a select group of management or highly compensated employees and the following information is being submitted with respect to the Plan:

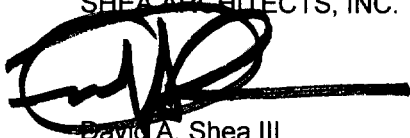
1. Employer's Name and Address: Shea Architects, Inc.
100 North Sixth Street, Suite #650C
Minneapolis, MN 55403
2. Employer's Identification Number: 41-1324409
3. Number of employees who are Participants in the Plan: 8

The Plan document will be furnished to you upon request pursuant to section 104(e)(1) of the Employee Retirement Income Security Act of 1974.

Should you have any questions regarding this matter, we would appreciate your contacting Renae DeBates at (612) 339-2257.

Sincerely,

SHEA ARCHITECTS, INC.



David A. Shea III

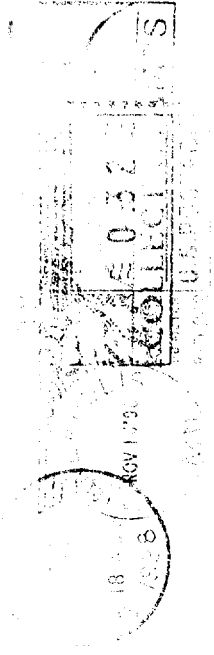
cc: Brian G. Belisle, Esq.

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A R C H I T E C T S , I N C .

SHEA

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TOP HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS
ADMINISTRATION
U S DEPARTMENT OF LABOR , ROOM N-5644
200 CONSTITUTION AVENUE NW
WASHINGTON, DC 20210

ARCHITECTS, INC.

