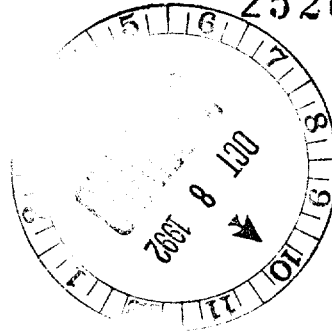


September 28, 1992

2520005098759



**ZIEGLER  
COOPER**

Pension and Welfare Benefits Administration  
U. S. Department of Labor  
P. O. Box 75212  
Washington, D.C. 20013-5212

ARCHITECTURE  
PLANNING  
INTERIORS

Dear Sir or Madam:

In accordance with the Department of Labor Regulation §2520.104-23 and the guidance published in 57 Fed. Reg. 33019-21 (July 24, 1992), this letter will serve as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for the pension plan described below for a select group of management or highly compensated employees.

1. The name and address of the employee is Ziegler Cooper, Inc., 1331 Lamar, Suite 1450, Houston, Texas 77010.
2. The employer identification number assigned by the Internal Revenue Service to the employer is 76-0025468.
3. The employer declares that it maintains the following Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Deferred Compensation Agreement Plan dated September 5, 1991 which currently includes the following contracts (others can be added in future):

- (a) Deferred Compensation Agreement with Michael Cooper dated September 5, 1991.
- (b) Deferred Compensation Agreement with R. Scott Ziegler dated September 5, 1991.

4. The number of employees in this Plan is --2.

5. No civil penalty is due. Although the 120 day time for the initial alternative statement has expired, the due date of the first annual report is not until January 31, 1993. The fiscal year of the employer and the first fiscal year of the Plan ended on June 30, 1992.

Very truly yours,

HOUSTON, TEXAS
WASHINGTON, D.C.
1331 LAMAR
SUITE 1450
HOUSTON, TEXAS 77010
TEL. 713-654-0000
FAX 713-654-1841

William C. Ross, CPA  
Chief Financial Officer

7289

WCR/lb

**CERTIFIED**

P 351 564 248

**MAIL**

*Return Receipt Requested.*

**ZIEGLER  
COOPER**

ARCHITECTURE  
PLANNING  
INTERIORS

1331 LAMAR

SUITE 1450

HOUSTON, TEXAS 77010

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