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NORMAN H. GOLDMAN
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U.S. DEPARTMENT OF LABOR
PUBLIC DISCLOSURE
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219-838-8800

January 12, 2001

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
Washington, D.C. 20210

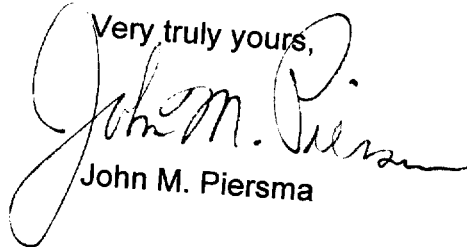
Re: Gasvoda & Associates, Inc.
Deferred Compensation Arrangement

Dear Sir or Madam:

Enclosed for your files is the Statement Pursuant to DOL Regulation Section 2520.104-23 for the Deferred Compensation Arrangement recently adopted by Gasvoda & Associates, Inc.

If you have any questions, please feel free to contact me.

Very truly yours,



John M. Piersma

/nm

enclosure

Gasvoda & Associates, Inc.
1530 Huntington Drive
Calumet City, Illinois 60409
Phone (708) 891-4400 - Fax (708) 891-5788

December 15, 2000

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

Re: Statement Pursuant to DOL Regulation Section 2520.104-23 Relating to Reporting and Disclosure for Plans for Certain Selected Employees

Dear Pension and Welfare Benefits Administration:

The following information is provided pursuant to DOL Regulation Section 2520.104-23:

Name and Address of Employer: Gasvoda & Associates, Inc.
1530 Huntington Drive
Calumet City, IL 60409

Employer Identification Number: 36-3235415

Gasvoda & Associates, Inc. maintains plans primarily for the purpose of providing benefits for a select group of management or highly compensated employees.

The number of plans which Gasvoda & Associates, Inc. maintains is one.

The number of employees currently participating in the Plan is two.

Gasvoda & Associates, Inc.

By: Michael S. Gasvoda
Michael S. Gasvoda, President

GOLDMAN & PIERSMA, P.C.
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