

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

DISCLOSURE STATEMENT UNDER 29 C.F.R. SECTION 2520.104-23

Name of Employer: American Consulting Engineers Council of Colorado

Address of Employer: 899 Logan Street, Suite 109
 Denver, Colorado 80203

Employer Identification #: 84-0642456

Name of Plan: American Consulting Engineers Council of Colorado Section 457
 Deferred Compensation Plan

The Employer identified above is filing this statement in order to satisfy the alternative form of compliance with the reporting and disclosure requirements of Part 1 of the Employee Retirement Income Security Act ("ERISA") of 1974 set forth in 29 C.F.R. Section 2520.104-23.

The Employer has adopted and maintains the Plan identified above primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan is unfunded.

The Employer has adopted one such Plan, and there is one employee, the Employer's Executive Director, currently participating in the Plan.

The Employer agrees to provide such plan document as the Secretary of Labor may request pursuant to Section 104(a)(1) of ERISA.

**AMERICAN CONSULTING ENGINEERS
 COUNCIL OF COLORADO**

Dated: June 25, 1996

By: Gordon C. Meurer
 Gordon C. Meurer, President