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March 18, 1998

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

RE: Alternate Reporting and Disclosure Statement for an Unfunded Deferred
Compensation Plan

Dear Department of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. sec. 2520.104-23, the following information is provided by the undersigned employer.

Name of Employer: Plan A Consulting, Inc
Address of Employer: 759 Villa Street, Suite A
Mountain View, CA 94041
Employer Identification Number: 77-0444997

Plan A Consulting, Inc. maintains one non-qualified deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The name of the plan is Plan A Consulting, Inc. Savings Plan. The plan benefits two participants.

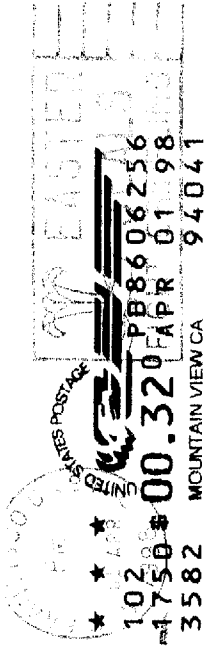
Plan A Consulting, Inc.

M Chen

PLAN ADMINISTRATOR

PLAN A

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