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Husch & Eppenberger

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March 5, 1998

CERTIFIED MAIL

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

Dear Sir/Madam:

Pursuant to DOL Reg. § 2520.104-23, the undersigned hereby submits the following information with respect to the plan of deferred compensation maintained by the employer.

1. Name and address of employer:

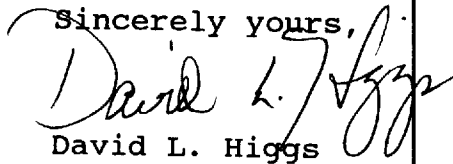
Parsons Company, Inc.
Box 121A
Roanoke, IL 61561

2. Federal employer identification number: 37-1184579

3. The employer maintains one plan of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees which was implemented January 26, 1998.

4. Three employees are covered by such plan.

Sincerely yours,


David L. Higgs

DLH:lb
cc: Bob Parsons

P-94355

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