

Maguire Group Inc.  
Architects/Engineers/Planners  
225 Foxborough Boulevard  
Foxborough, MA 02035  
Telephone 508/543-1700  
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2520052094038

DEC 10 9 43 AM '96

December 3, 1996



Top Hat Plan Exemption  
Pension & Welfare Benefits Administration  
Room N - 5644  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

To whom it may concern:

This notification is sent under ERISA Reg. §2520.104-23 with respect to an unfunded deferred compensation arrangement which obligates Maguire Group Inc., 225 Foxborough Boulevard, Foxborough, MA 02035, to provide post-retirement deferred compensation benefits to certain executive employees. The Employer Identification Number of Maguire Group Inc. is 05-0318211, and the agreement is maintained primarily for the purpose of providing deferred compensation for five select management employees.

Maguire Group Inc. maintains one other such agreement which covers a single individual. A total of six participants are covered by both agreements.

Maguire Group Inc. reserves the right to contest whether the deferred compensation agreement described above constitutes a pension plan subject to the above-cited regulation.

Very truly yours,

A handwritten signature in cursive script that reads "Sherrill T. Papalia".

Sherrill T. Papalia  
Vice President  
Human Resources  
Plan Administrator

STP/kk