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TO CALL WRITER DIRECT

December 19, 1996

¹ALSO MEMBER ARIZONA BAR
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Office of Employee Benefits Security
Labor/Management Services Administration
U.S. Dept. of Labor
Washington, D.C. 20216

To Whom It May Concern:

Please be advised that Fire Engineering Company, Inc. has established certain deferred compensation plans for its key employees. Pursuant to Department of Labor Regulations Section 2520.104-23, we are using an alternative method of compliance available for unfunded or insured deferred compensation plans maintained by an employer for a select group of management or highly compensated employees. We understand that under this regulation the reporting and disclosure requirements are deemed satisfied if the administrator of the plan supplies you with the following information with respect to the deferred compensation plans:

1. The name and address of the employer are:

Fire Engineering Company, Inc.
4717 South 500 West
Salt Lake City, Utah 84123

2. The Employer Identification Number is:

EIN: 87-0285738

3. The employer maintains the plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. The number of plans with this company is two (2). The number of employees in each plan is one (1). The Plan numbers for the plans are 001 through 002.

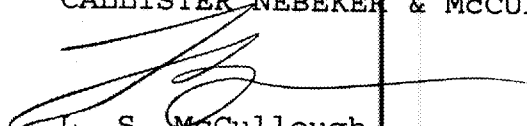
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5. Upon your request, copies of plan documents will be provided to you.

This statement is being supplied to you and is filed within 120 days after the date that the above plans have become subject to Part I, Title I of ERISA.

Sincerely,

CALLISTER NEBEKER & McCULLOUGH



L. S. McCullough