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July 30, 2001

U.S. DEPT. OF LABOR
PWBA/PUBLIC DISCLOSURE
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Certified Mail, Return Receipt


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

Re: ConsultUSA, Inc.
EIN: 23-2870246

Dear Sir or Madam:

On behalf of the above referenced client we are transmitting a Reporting and Disclosure Statement pursuant to Section 2520.104-23 indicating that the Company has implemented a Performance Shares Plan that provides deferred compensation for certain key employees of the Company. Please contact the undersigned if you have any further questions or requests concerning these matters.

Very truly yours,

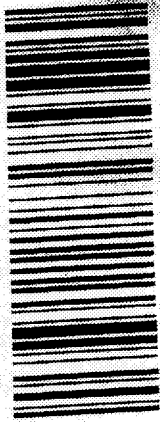

Timothy R. Stock

Cc: Mark Balish

**Reporting and Disclosure Statement
Pursuant to Section 2520.104-23**

1. Employer's Name and Address: ConsultUSA, Inc.
634 Alpha Drive
Pittsburgh, PA 15238
2. Employer Identification Number: 23-2870246
3. Employer maintains a Performance Shares Plan which is intended to provide deferred compensation for the benefit of certain key employees.
4. Employer maintains one Performance Shares Plan that currently benefits four key employees.

CERTIFIED MAIL



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