DEFERRED COMPENSATION

ERISA MEMORANDUM STATEMENT

2520032065720

DATE: June ___, 1990

TO: Office of Pension and Welfare Programs
Labor Management - Services Administration
U.S. Department of Labor
Washington, D.C.
20216

FROM: Professional Engineering Associates, Inc.
Employer Identification Number 38- 1813731
2265 Livernois, Suite 900
Troy, MI 48083-1606

This statement is with respect to the Non-Qualified Deferred Compensation Plan maintained by the Employer under the requirements of 29 CFR Section 2520.104-23(a).

Employer currently maintains one (1) non-qualified deferred compensation plan for certain Executives who are members of a "select group of management" or who are "highly compensated."

The number of participants are:

Plan 1: One (1)

Plan Administrator: Richard L. Graham

Title: President

Employer: Professional Engineering Associates, Inc.

TGS82