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TO: Top-Hat Plan Exemption
Pension and Welfare Benefits Administration, Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

U.S. DEPT. OF LABOR
PWSA/PUBLIC DISCLOS
01 SEP 27 AM 9:41

FROM: BRAMHALL ENGINEERING & SURVEYING COMPANY
37307 Harvest Avenue
Avon, OH 44011-2803
Employer I.D. No.: 34-1822908

DATE: August 13, 2001

Dear Sir or Madam:

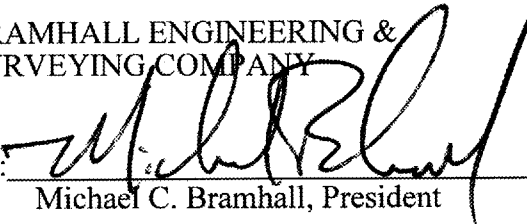
This letter constitutes the statement required by Department of Labor Regulation Section 2520.104-23 to be filed with the Secretary of Labor in respect to non-qualified deferred compensation arrangements maintained by Bramhall Engineering & Surveying Company (the "Employer").

Employer maintains the non-qualified deferred compensation arrangement for the following employees who are members of a select group of management and/or highly compensated:

Clarence D. Watkins

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Thank you for your attention to this matter.

BRAMHALL ENGINEERING &
SURVEYING COMPANY
By: 
Michael C. Bramhall, President

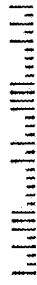
na/na
cc: Mr. Michael C. Bramhall

VIA CERTIFIED MAIL NO. 7000 1670 0012 0710 8574
RETURN RECEIPT REQUESTED

WICKENS
REZLER
PANZA
COOK &
BATTISTA

A LEGAL PROFESSIONAL ASSOCIATION

1144 WEST ERIE AVENUE
P.O. BOX 840
LORAIN, OHIO 44052-0840



TOP-HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS ADMINISTRATION
ROOM N-5644
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210

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