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PLEASE REPLY TO:
BETHESDA

November 26, 2001

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

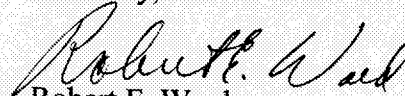
By Certified Mail; Return Receipt

Dear Sir or Madam:

The American Consulting Engineers Council (ACEC) located at 1015 Fifteenth Street, NW, Washington, D.C. 20005, EIN 52-0745115, maintains a Non-Qualified Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management employees. ACEC maintains only one (1) such plan and currently one (1) employee is covered under this plan. The benefits which are paid under this plan are provided solely from the general assets of ACEC and are provided exclusively through insurance contracts or policies, the premiums for which are paid directly by ACEC from its general assets.

If you require any additional information relating to this Deferred Compensation Plan, please feel free to contact me.

Sincerely,


Robert E. Ward

REW/lis

cc: David A. Raymond

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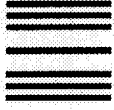


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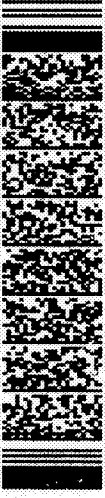


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