

2520032031158

September 14, 1994

**CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

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

RECEIVED

Re: RhumbLine Advisers Corporation  
Statement Furnished Pursuant to  
Regulations §2520.104-23

Gentlemen:

RhumbLine Advisers Corporation (the "Company") has entered into an unfunded Employee Phantom Participation Agreement ("Arrangements") with each of the following individuals, dated as indicated below:

Wayne Owen	May 25, 1994
Kim R. McCant	September 14, 1994


The following information is provided with respect to said Arrangements pursuant to Regulations Section 2520.104-23:

- a. Name and Address of Employer: RhumbLine Advisers Corporation  
30 Rowes Wharf  
Boston, MA 02110
- b. Employer Identification Number 04-311-8582
- c. The Company maintains an unfunded plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
- d. At the present time, the above-described Arrangements are the only such plans maintained by the Company for a select group of management or highly compensated employees, and said Arrangements cover two employees.

Very truly yours,

RhumbLine Advisers Corporation

By:

  
Its President