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NOTIFICATION LETTER TO DEPARTMENT OF LABOR

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JUN 10 1991
OFFICE OF EXEMPTION
DETERMINATIONS
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JUL -9 09:51

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

FROM: Employer: Professional Systems Associates, Inc.
Employer Identification Number: 06-0972988
Address: 12011 North Tejon Street
Westminster, Colorado 80234
Date: June 1, 1991

This document constitutes the statement required by 29 C.F.R. section 2520.104-23(a)(1) to be filed with the Secretary of Labor in respect to non-qualified deferred compensation plans maintained by the above employer.

The employer maintains one non-qualified deferred compensation plan for the following employees who are members of a select group of management or who are highly compensated:

Robert W. Bundy

Signed: *James E. Cuelbarger*

Administrator: PSA Financial Services, Inc.

Title: Treasurer

Employer: Professional Systems Associates, Inc.