



2770 Cleveland Avenue
St. Paul, MN 55113
612/639-9449
FAX: 612/639-9497

May 28, 1997

CERTIFIED MAIL NO. P 554 443 539

2520032030614

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

Dear Sir or Madam:

The following statements are hereby filed in accordance with the requirements of 29 C.F.R. §2520.104-23 (b) ("Alternative Method of Compliance for Pension Plans for Certain Selected Employees"):

- A. Delta Environmental Consultants, Inc. maintains the Delta Environmental Consultants, Inc. Select Benefits Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
- B. The number of employees presently in the plan is seven.
- C. The employer's name, address, and employer identification number (EIN) are as follows:
 - 1. Name: Delta Environmental Consultants, Inc.
 - 2. Address: 2770 Cleveland Avenue
Roseville, MN 55113
 - 3. EIN: 41-1561791

Should you have any questions or require any further information, please contact the undersigned.

Very truly yours,

DELTA ENVIRONMENTAL CONSULTANTS, INC.

Steve A. Nussbaum
Vice-President, Human Resources

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