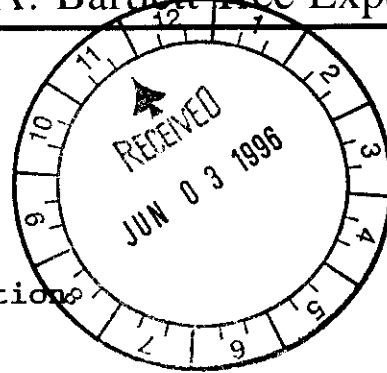




The F.A. Bartlett Tree Expert Co.

May 23, 1996



Top Hat Plan Exemption  
Pension & Welfare Benefits Administration  
Room N-6544  
U. S. Department of Labor  
200 Constitution Ave N.W.  
Washington, DC 20210

Dear Sirs:

In compliance with requirements of the alternative method of reporting and disclosure under Part 1 of Title 1 of the employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. Sec. 2520. 104-23, the following information is provided by the undersigned employer.

The F. A. Bartlett Tree Expert Co.  
1290 East Main Street  
Stamford, CT 06902  
Employer ID # 06-0254490

Bartlett Tree maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

1 Plan covering 46 employees

Sincerely,

Victor B. Fleck  
V. P. Human Resources

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VF/bf