



DOL-PWBA
PUBLIC DISCLOSURE

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Charles H. Sellman
Vice President - Administration

2520032066780

July 30, 1996

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

Re: Top Hat Plan Statement

This constitutes the statement pursuant to DOL Regulations Section 2520.104-23(b)(1) that:

Financial Executives Institute, EIN 13-1981932 maintains the following unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Financial Executives Institute Supplemental Retirement Benefit program with two participants, one of whom is retired.

Sincerely,

A handwritten signature in cursive script that reads 'C. Sellman'.