

November 14, 1996

2520032540181

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

Dear Sir:

The purpose of this filing is to comply with the reporting and disclosure requirements of Part I of Title I of ERISA with respect to an unfunded or insured pension plan maintained for a select group of management or highly compensated employees. This filing is intended to comply with DOL Reg. 2520.104-23.

Plan Name: Tibbett & Britten Group North America Inc.
Deferred Compensation Plan is maintained by
Employer's Name: Tibbett & Britten Group North America Inc.
30B Vreeland Office Centre
Florham Park, New Jersey 07932

The employer identification number (EIN) assigned by the Internal Revenue Service is 98-0149758.

The plan(s) is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The number of deferred compensation plans maintained by the employer is 1 (one) in which there are 9 (nine) participating employees. In accordance with Section 104(a) (1) of ERISA, the employer will provide Plan documents to the Secretary of labour upon request.

Sincerely,



Judy Shea
Manager,
Compensation & Benefits



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