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DUBLIN BUILDING SYSTEMS CO.
6233 AVERY ROAD
COLUMBUS, OHIO 43017

March 31, 1993

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:

Pursuant to Department of Labor Regulation 2520.104-23, the following information is being provided regarding a non-qualified deferred compensation plan sponsored by our organization for a select group of management or highly compensated employees.

Name of Employer: Dublin Building Systems Company, Inc.
Employer Identification Number: 31-0838743
Address: 6233 Avery Road
Dublin, Ohio 43017

Number of Plans Maintained: 1

Number of Employees in Each Plan: 1

We will provide plan documents upon request in accordance with ERISA Section 104(a)(1).

Please contact us if you have any questions on any of the above information.

Sincerely,



Victor Irelan

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MAY 29 1993