



2520032542334

Superior Construction Co., Inc.

General Contractors

2045 East Dunes Highway

Post Office Box M-888

Gary, Indiana 46401

September 16, 1992

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

SEP 21

Re: Notice of Unfunded Deferred Compensation Plan
for select group of management or highly compensated
employees; Reg. 2520.104-23

Gentlemen,

Pursuant to the above referenced Regulation under Title I of
the Employee Retirement Income Security Act of 1974 (ERISA), you
are hereby notified that:

Employer Name: Superior Construction Co., Inc.

Address: 2045 East Dunes Highway
Gary, IN 46401

I.R.S. No. (EIN) 35-1035114

maintains 1 plan primarily for the purpose of providing deferred
compensation for a select group of management or highly compensated
employees covering 1 employee.

Very truly yours,

Date: 9/16/92

By: [Signature]

Title: Controller