

**NEWBERRY
CONSTRUCTION
COMPANY**

May 4, 1992

10070 WINDISCH ROAD
WEST CHESTER, OHIO 45069
Telephone 513 777-2250
FAX No. 513 777-2291

Office of Pension and Welfare Benefit Programs
Labor Management -- Services Administration
U.S. Department of Labor
Washington, D.C. 20216

2520032900515

RE: Newberry Construction Co.
EIN: 31-0390810

Dear Sir or Madam:

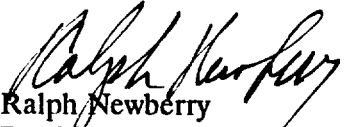
This document constitutes the statement required by 29 C.F.R. Section 2520.104-23(a)(1) to be filed with the Secretary of Labor in respect to Non-Qualified Deferred Compensation Plans maintained by the above employer.

The employer currently maintains one Non-Qualified Salary Continuation Plan for executives who are members of a select group of management or who are highly compensated. The number of participants in the Plan is one.

If you have any questions regarding this information, please contact the undersigned.

Sincerely,

NEWBERRY CONSTRUCTION CO.


Ralph Newberry
President

RN/klh