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November 11, 1996

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Top-Hat Plan Exemption
PWBA
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Dear Sir or Madam:

This letter is to notify you that Lakeland Overhead Door Corporation, a Wisconsin corporation, has established an Executive Retirement Agreement for the benefit of Mr. Dale R. King. Therefore, the corporation has established a plan of deferred compensation which is unfunded and is maintained by the employer primarily to provide deferred compensation to a "select group" of management or highly compensated employees.

Employer Name: Lakeland Overhead Door Corporation
Address: 5477 Highway 10 East
P.O. Box 568
Stevens Point, WI 54481
Employer Identification No.: 39-1379664
Type of Plan: Unfunded, non-qualified, deferred compensation
executive retirement plan

The plan is maintained for a select management or high compensated employee.

Number of Plans: One (1)

Number of Employees in Plan: One (1)

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If you have any questions, please so advise.

Sincerely,

ANDERSON, SHANNON, O'BRIEN,
RICE & BERTZ

By


Ronald T. Skrenes

RTS:mtf