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February 25, 1999

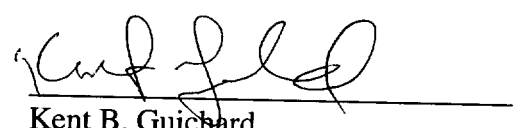
Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

Secretary of Labor:

In accordance with Department of Labor Reg. Sec. 2520.104-23, American Woodmark Corporation, located at 3102 Shawnee Drive, Winchester, VA 22601-4208 and assigned Employer Identification Number 54-1138147 by the Internal Revenue Service, hereby declares that it maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees covered by the plan is five (5).

**The filing of this statement is intended solely to comply with Reg. Sec. 2520.104-23 to the extent it applies, and may not, by itself, be treated as an admission by American Woodmark Corporation that the arrangement described herein is an "employee pension benefit plan" subject to the Employee Retirement Income Security Act of 1974, as amended.**

Respectfully submitted,



Kent B. Guichard  
Corporate Secretary