

September 13, 1993

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

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

Dear Sir or Madam:

Pursuant to Department of Labor Regulations, 29 C.F.R. §2520.104-23, under Section 110 of Title I of the Employee Retirement Income Security Act of 1974, the undersigned employer provides the following information in compliance with the alternative method of reporting and disclosure for unfunded plans maintained for a select group of management or highly compensated employees.

1. Name and Address of Employer:

Pine Bend Paving, Inc.
Box 238
South St. Paul, Minnesota 55075

2. Employer Identification Number:

41-0992396

3. Pine Bend Paving, Inc. maintains a plan primarily to provide deferred compensation benefits for a select group of management or highly compensated employees.

4. Number of such Plans and number of Participants in each Plan:

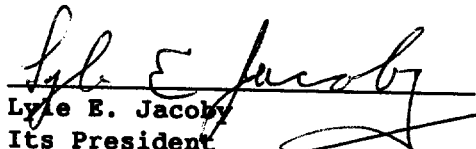
Plans

Number of Participants

-1-

-1-

PINE BEND PAVING, INC.
Plan Administrator

By 
Lyle E. Jacoby
Its President