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**UNFUNDED NONQUALIFIED DEFERRED COMPENSATION PLAN
ERISA REPORTING REQUIREMENTS LETTER**

March 31, 1995

CERTIFIED MAIL-RETURN RECEIPT REQUESTED

Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
United States Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

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MAY 11 1995

**Re: Unfunded Nonqualified Deferred Compensation Plan
Reporting Requirements under ERISA**

Dear Mr. Secretary:

This letter is being filed pursuant to ERISA Regulations Sections 2520.104-23(b) and (c) which requires employers who maintain a plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees to provide certain information with the Secretary of Labor.

Employer:	Walsdorf Roofing Company, Inc. P.O. Box 66, Route 2 Kiel, Wisconsin 53042
Employer Identification Number:	39-1148372
Declaration:	Walsdorf Roofing Company, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees.
Number of Plans:	1
Number of Employees in Plan:	2

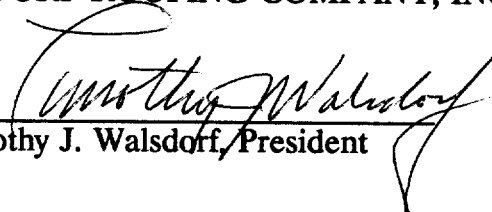
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Plan documents will be provided to the Labor Department upon request.

Very truly yours,

WALSDORF ROOFING COMPANY, INC.

By:


Timothy J. Walsdorf, President