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LESCO, INC.

2901 LOUISIANA AVE. N.
MINNEAPOLIS, MN 55427
PHONE (612) 542-8242
FAX # (612) 542-9309

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JAN 19 1994

January 1, 1994

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

Re: Supplemental Executive Retirement Plan

Gentlemen:

Pursuant to Department of Labor Regulation §2520.104-23, this statement is filed in compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974. LESCO, Inc. maintains a deferred compensation plan for a select group of management or highly compensated employees. The following information is provided in accordance with DOL Reg. §2520.104-23(b)(1):

- (1) LESCO, Inc.
2901 Louisiana Avenue North
Minneapolis, Minnesota 55427
- (2) Employer identification number: 41-1266775.
- (3) It is hereby declared that LESCO, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
- (4) One plan is maintained for all covered employees.
- (5) The number of Participants in this Plan is three.
- (6) The plan was adopted on January 1, 1994.

Sincerely,

LESCO, Inc.

By: Timothy D. Lawless
Timothy D. Lawless - President
Print Name and Title