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DAYTON SUPERIOR®

February 28, 1996

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

Dear Sir or Madam:

Pursuant to Section 2520.104-23 of the Department of Labor Regulations and to Sections 104 and 110 of the Employee Retirement Income Security Act of 1974, as amended, I submit the following information on behalf of the plan administrator:

Employer's Name:	Dayton Superior Corporation
Employer's Address:	721 Richard Street Miamisburg, OH 45342
Employer Tax ID#:	31-0676346

Statement: The Employer has adopted Dayton Superior Corporation Executive Compensation Plan ("Plan") for the purpose of providing deferred compensation for a select group of the Employer's highly compensated or management employees. The number of employees covered under the Plan is 4.

For additional information, please call me a 513-866-0711.

Sincerely,

DAYTON SUPERIOR CORPORATION

Douglas L. Good
Human Resource Manager

DG/cs