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UNFUNDED NONQUALIFIED DEFERRED COMPENSATION PLAN
ERISA REPORTING REQUIREMENTS LETTER

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

April 16, 1996

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

Re: Top Hat Plan Alternative Method of Compliance
with ERISA's Reporting and Disclosure Requirements

Dear Sir or Madam:

This letter is being filed pursuant to ERISA Regulations Sections 2520.104-23(b) and (c) which require employers who maintain an unfunded 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: Cedar Lake Sand & Gravel, Inc.
5189 Aurora Road on Hwy. 41
Hartford, WI 53027

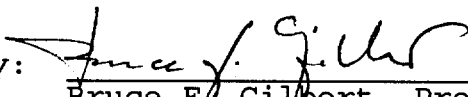
Employer Identification
Number: 39-1036967

Declaration: Cedar Lake Sand & Gravel, Inc. maintains plans primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. Plan documents, if any, will be provided to the Secretary of Labor upon request.

Number of Plans: 3

Number of Employees
in Plan: 1 in each Plan

CEDAR LAKE SAND & GRAVEL, INC.

By: 
Bruce F. Gilbert, President