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August 23, 1995

**CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

United States Department of Labor  
Pension and Welfare Benefits Administration  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

Re: Langer Roofing & Sheet Metal Inc.

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: Langer Roofing & Sheet Metal Inc.  
345 South Curtis Road  
Milwaukee, Wisconsin 53214

Employer Identification  
Number: 39-0667560

Declaration: Langer Roofing & Sheet Metal Inc. maintains a plan 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.

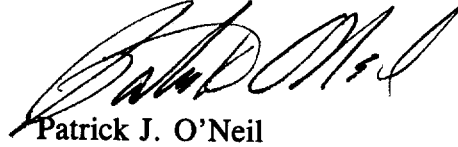
67-111-00000  
MILWAUKEE, WI 53214  
AUG 23 1995

United States Department of Labor  
August 23, 1995  
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Number of Plans: 1  
Number of Employees  
in Plan: 1

If you have any questions or need any additional information, please contact the undersigned at 414-276-5000 during normal business hours.

Very truly yours,

A handwritten signature in black ink, appearing to read "Patrick J. O'Neil", written in a cursive style.

Patrick J. O'Neil

PJO/sk

c: Mr. Glenn Langer