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February 26, 1998

Office of Employee Benefits Security  
Labor-Management Services Administration  
U.S. Department of Labor  
Washington, DC 20216

To Whom It May Concern:

Pursuant to DOL Reg. Sec. 2520, 104-23, 40 Fed. Reg. 24557 (August 15, 1975), San Francisco Door Company, Inc., at 1377 Lowrie Avenue, South San Francisco, California 94080, Employer Identification Number, 94-3039427, hereby declares that as an employer it maintains the following unfunded employee benefit plan primarily for the purpose of providing deferred compensation for a select group of executives.

The San Francisco Door Co., Inc. Executive Bonus Plan, which became effective December 1, 1997 has one (1) current participant.

The above plans are maintained pursuant to written plan documents which will be provided to the Secretary of Labor or his delegate on request as required by Sec. 104(a)(1) of the Employee Retirement Income Security Act of 1974.

Sincerely yours,



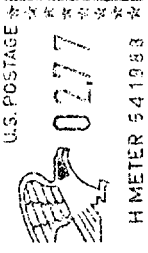
Michael Mary Scafani, President

LAW OFFICES OF  
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**CERTIFIED**

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