

**STATEMENT TO SECRETARY OF LABOR  
REGARDING THE ADOPTION OF A NONQUALIFIED DEFERRED  
COMPENSATION PLAN BY VALLEY INTERIOR SYSTEMS, INC.**

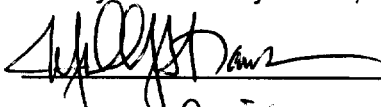
The employer, Valley Interior Systems, Inc., an Ohio corporation (hereinafter referred to as "Employer"), by Board of Directors' action on the 14th day of February, 2000, adopted a nonqualified deferred compensation plan (hereinafter referred to as the "Plan"). Pursuant to Regulation §2520.104-23 promulgated under the Employee Retirement Income Security Act of 1974 (hereinafter referred to as the "Act"), the Employer hereby files with the Secretary of Labor, this Statement as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Act.

The information required to be provided in the Statement under Regulation §2520.104-23(b)(1) is stated as follows:

1. Name of Employer:  
Valley Interior Systems, Inc.
2. Address of Employer:  
2203 Fowler St.  
Cincinnati, Ohio 45206
3. Employer Identification Number (EIN):  
31-1000882
4. Number of such Plans:  
One (1)
5. Number of Employees in this Plan:  
Two (2)

Employer also declares that the Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees and that the benefits are provided as needed solely from the general assets of the Employer.

Valley Interior Systems, Inc.

By: 

Its: Vice President

**Cors & Bassett**  
ATTORNEYS AT LAW

April 4, 2000

**CERTIFIED MAIL  
RETURN RECEIPT  
REQUESTED**

Top Hat Plan Exemption  
Pension, Welfare, Benefits Administration  
Room N-5638  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20210

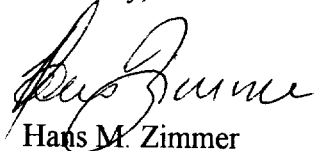
Re: Valley Interior Systems, Inc.  
Non-Qualified Deferred Compensation Plan

Dear Sir/Madam:

This letter is written pursuant to Regulation 2520.104-23, and includes the required filing for the above-captioned plan which was adopted February 10, 2000.

If you should have any questions, please contact the undersigned.

Sincerely,



Hans M. Zimmer

HMZ:jeb/117112

Enclosure

cc: Mr. Michael Strawser  
Valley Interior Systems, Inc.  
William G. Kohlhepp, Esq.

**Hans M. Zimmer** *direct dial* (513) 852-8209

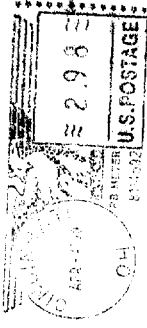
**Cors & Bassett**  
ATTORNEYS AT LAW

537 East Pete Rose Way  
Suite 400  
Cincinnati, Ohio 45202-3502

**CERTIFIED**

Z 038 164 940

**MAIL**



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