

One Atlantic Center  
1201 West Peachtree Street  
Atlanta, Georgia 30309-3424

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www.alston.com

E. Elizabeth Dabbs

Direct Dial: 404-881-4782

E-mail: ldabbs@alston.com

April 12, 2000

***CERTIFIED MAIL  
RETURN RECEIPT REQUESTED***

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

Re: Statement Regarding Alternative Method of Compliance with Reporting  
and Disclosure Requirements of Part I of Title 1 of ERISA

Dear Sir or Madam:

Pursuant to 29 C.F.R. Section 2520.104-23, the following information is provided regarding a nonqualified deferred compensation plan maintained by Chelsea Building Products, Inc. (the "Corporation"):

1. Name and address of the Corporation are:  
  
Chelsea Building Products, Inc.  
565 Cedar Way  
Oakmont, Pennsylvania 15139
2. Employer Identification Number: 23-2869908
3. The Corporation has established a nonqualified deferred compensation plan on behalf of eligible employees. The Corporation established the Plan primarily for the purpose of providing deferred compensation for a management or highly compensated employee.
4. Eight (8) employees participate in the Plan.

1211 East Morehead Street  
P. O. Drawer 34009  
Charlotte, NC 28234-4009  
704-331-6000  
Fax: 704-334-2014

3605 Glenwood Avenue, Suite 310  
P. O. Drawer 31107  
Raleigh, NC 27622-1107  
919-420-2200  
Fax: 919-420-2260

601 Pennsylvania Avenue, N.W.  
North Building, 11th Floor  
Washington, DC 20004-2601  
202-756-3300  
Fax: 202-756-3333

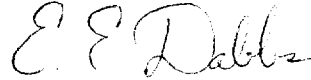
April 12, 2000

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5. At your request, we will provide you with a copy of the Plan or any other Plan documents you require.

Please do not hesitate to contact me if there is any further information you may require.

Sincerely,

A handwritten signature in black ink, appearing to read "E. Elizabeth Dabbs". The signature is written in a cursive style with a long horizontal flourish at the end.

E. Elizabeth Dabbs

EED:eed

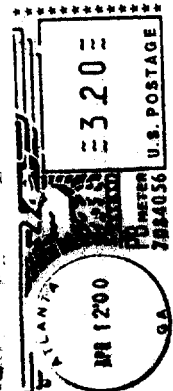
ATL01/10714073v1

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# First Class Mail

*Handwritten signature*

## ALSTON & BIRD LLP

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1201 West Peachtree Street  
Atlanta, Georgia 30309-3424

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U. S. Department of Labor  
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