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April 23, 1999

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

Re: Erie Construction Mid-West, Inc.  
Our File No.: **37882**

Gentlemen:

Pursuant to Department of Labor Regulation section 2520.104-23, we are providing you with this letter in order to advise you of the existence of a non-qualified deferred compensation plan Erie Construction Mid-West, Inc. has recently adopted for a select group of its management or highly compensated employees, and thereby satisfy the reporting and disclosure requirements of Title I of ERISA with respect to this plan.

As required by Regulation section 2520.104-23, we provide you with the following information:

1. Name and Address of Employer: Erie Construction Mid-West, Inc., 4271 Monroe Street, Toledo, Ohio 43606.
2. Employer ID No.: 34-1712631
3. Name of Plan: Erie Construction Mid-West, Inc. has established an Incentive Bonus Plan for selected key employees that provides for unfunded deferred payments. This Incentive Bonus Plan is intended to provide non-qualified, unfunded deferred compensation benefits for a select group of management employees. There is currently one participant in this arrangement.
4. Other Plans: Erie Construction Mid-West, Inc. maintains no other top-hat or other non-qualified deferred compensation or retirement plans.

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Upon request, Erie Construction Mid-West, Inc. will provide copies of further documentation related to the above-referenced non-qualified deferred compensation arrangement to the Department of Labor.

Please date-stamp and return the enclosed additional copy of this letter to us in the envelope provided. Should the Department need any additional information regarding this matter, please contact the undersigned.

Very truly yours,

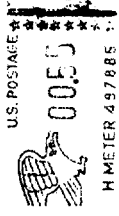


Eric D. Britton

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