2520042392425

December 29, 1997

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

RE: Contractors Association of West Virginia, Inc.
Qualified Section 457 Deferred Compensation Plan

Gentlemen:

Contractors Association of West Virginia, Inc. has adopted the above-referenced Plan effective December 1, 1997 which it maintains primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This is the only Plan maintained by the Contractors Association and only one employee is currently a participant in this Plan. The name and address of the Contractors Association is as set forth above and the Contractors Association EIN Number is 55-0524240.

Sincerely,

55-0524240

CONTRACTORS ASSOCIATION OF
WEST VIRGINIA, INC.

By: _____
its _____

CHASFS3:112383

Contractors Association of West Virginia
2114 Kanawha Boulevard, East, Charleston, West Virginia 25311

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