

STATEMENT PURSUANT TO REGULATION SECTION 2520.104-23
FOR THE BRUBACHER EXCAVATING, INC.
CORPORATION SUPPLEMENTAL RETIREMENT PLAN

The following information is being provided in accordance with DOL Section 2520.104-23.

Employer's Name: Brubacher Excavating, Inc.

Employer's Address: 825 Reading Road
P.O. Box 528
Bowmansville, PA 17507

Employer Identification No.: 23-2073860

Number of Plans: (1)

Number of Employees in Plan: (7)

This plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees.

MCNEES, WALLACE & NURICK
ATTORNEYS AT LAW

100 PINE STREET
P. O. BOX 1166
HARRISBURG, PA 17108-1166
TELEPHONE (717) 232-8000
FAX (717) 237-5300
<http://www.mwn.com>

U.S. DEPT. OF LABOR
FREA/PUBLIC DISCLOSURE
01 MAR 27 AM 10:20

MARK R. PARTHEMER

DIRECT DIAL: (717) 237-5250

E-MAIL ADDRESS: MPARTHEM@MWN.COM

March 21, 2001

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: Brubacher Excavating, Inc.
Supplemental Executive Income Plan**

Dear Sir or Madam:

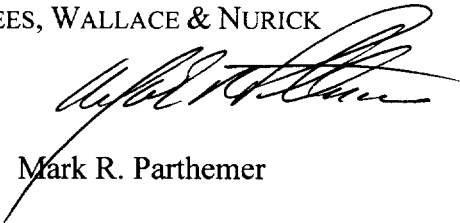
Enclosed is the statement required under Department of Labor Reg. Section 2520.104-23 to satisfy the otherwise applicable reporting and disclosure obligations under Part 1 of Title I of ERISA.

Please acknowledge receipt of this alternative method of compliance by time-stamping and returning the enclosed copy of this letter and the statement in the envelope provided. If you have any questions regarding the contents of this statement, please contact the undersigned.

Sincerely,

MCNEES, WALLACE & NURICK

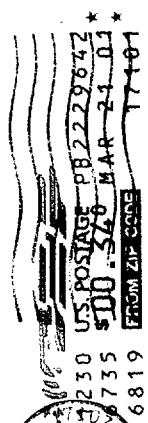
By


Mark R. Parthemer

MRP/cae
enclosures

cc: Mr. Benjamin S. Brubacher (w/enclosure)
Mr. David Friedrichs (w/enclosure)
Mr. John M. Resnick (w/enclosure)

LAW OFFICES
MCNEES, WALLACE & NURICK
100 PINE STREET
P. O. BOX 1166
HARRISBURG, PA. 17108



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

