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November 16, 1993

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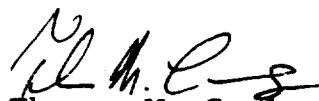
U.S. Department of Labor
Pension and Welfare Benefits Administration
Room S-2524
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: The R.J. Platten Contracting Co.

Dear Sir or Madam:

Enclosed with this letter is a Statement for the Deferred Compensation Plan of the above-referenced employer in compliance with the reporting requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 submitted pursuant to Department of Labor Regulation 2520.104-23 (the "Top Hat Plan Exemption"). The above-referenced Plan was adopted on November 1, 1993.

Very truly yours,


Thomas M. Cawley

TMC/cam

Enclosure

cc: Top Hat Plan Exemption
Pension and Welfare Benefits Administration

Mr. Daniel J. Platten
Mr. Joseph R. Platten
Mr. Thomas M. Gilbride



TOP HAT PLAN EXEMPTION STATEMENT

This Statement is being made pursuant to Department of Labor Regulation Section 2520.104-23 in compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for the deferred compensation plan of The R.J. Platten Contracting Co. (the "Employer") maintained for a select group of management or highly compensated employees of the Employer.

Employer: The R.J. Platten Contracting Co.
14490 York Road
North Royalton, Ohio 44133

Employer Identification No.: 34-0858003

Declaration: The Employer maintains a Deferred Compensation Plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Employer maintains one (1) such plan for two (2) employees.

THE R.J. PLATTEN CONTRACTING CO.

By: Eileen M. Platten-Kral, President
Eileen M. Platten-Kral, President

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