

Frank


MESSER & Sons CONSTRUCTION CO.

4612 Paddock Road, Cincinnati, Ohio 45229-1298 (513) 242-1541 FAX (513) 242-6467

PETER S. STRANGE, President
 THOMAS M. KECKEIS, Executive Vice President
 BERNARD P. SUEER, Vice President
 KATHLEEN C. DALY, Vice President
 JAMES R. HESS, Vice President
 C. ALLEN BEGLEY, JR., Vice President
 MARK S. LUEGERING, Vice President

May 11, 1998

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

Dear Sir or Madam:

Frank Messer & Sons Construction Co., in compliance with Section 104 (a) of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and DOL Reg. § 2520.104-23, is filing this Reporting and Disclosure Compliance Statement. Frank Messer & Sons Construction Co. has provided the following information to comply with the reporting and disclosure requirements under DOL Reg. § 2520.104-23 (b) (1):

Employer Name: Frank Messer & Sons Construction Co.

Employer Address: 4612 Paddock Road
 Cincinnati, OH 45229-1298

Employer:
 Identification No. 31-0740877

Plan Name: Executive Phantom Stock Plan

No. of Employees
 Participating in Plan: Executive Phantom Stock Plan - [10]

Frank Messer & Sons Construction Co. maintains the Executive Officers' Voluntary Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees and directors. Frank Messer & Sons Construction

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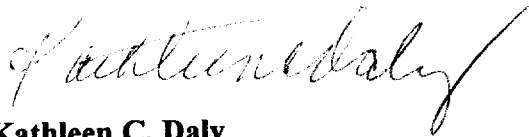
Quality Construction / Professional Management

Co. will provide the Plan documents to the Secretary of Labor upon request, as required by ERISA § 104 (a) (1) and DOL Reg. § 2520.104-23 (b) (2).

Frank Messer & Sons Construction Co. respectfully requests that the Department of Labor accept this letter as satisfying the Company's reporting and disclosure obligation under Part 1 of Title I of ERISA for the Executive Officers' and Directors' Voluntary Deferred Compensation Plan. If you have any questions about this filing, please feel free to contact me.

Very truly yours,

FRANK MESSER & SONS CONSTRUCTION CO.



Kathleen C. Daly
Vice President

KCD/bjm

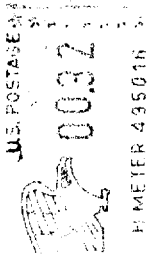
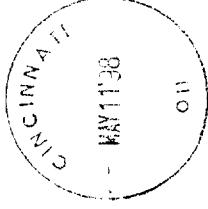
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KCD

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PENSION AND WELFARE BENEFITS
ADMINISTRATION
RM N-5644
U S DEPT OF LABOR
200 CONSTITUTION AVE NW
WASHINGTON DC 20210**

