

CLAYTON ENGINEERING COMPANY



2520043384822

57 -18th STREET

P.O. BOX 6649

WHEELING, WV 26003

304-233-0960

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED
December 14, 2004

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Dear Sir or Madam:

This statement is filed under U.S. Department of Labor Regulation
Section 2520.104-23:

Employer: Clayton Engineering Company
57-18th Street
Wheeling, WV 26003

BIN: 55-0334134

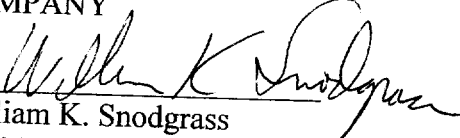
Plan: 1. Clayton Engineering Company Non-qualified Deferred
Compensation Plan for the benefit of J. David Snodgrass

Covered
Employee: One in the above Plan

The above named Plan is maintained primarily for the purpose of providing
deferred compensation for a select group of management or highly compensated
employees.

Please contact William K. Snodgrass, President, if anything further is required.
Thank you.

CLAYTON ENGINEERING
COMPANY

BY: 
William K. Snodgrass
President

AFTER 5 DAYS RETURN TO

CLAYTON
ENGINEERING COMPANY



P. O. Box 6649

Wheeling, W. Va. 26003

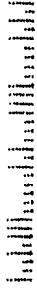
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Wheeling, WV 26003

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for the benefit of J. David Snodgrass

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Employee: One in the above Plan

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