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December 30, 1992

Pension and Welfare Benefits Administration
U.S. Department of Labor
P.O. Box 75212
Washington, D.C. 20013-5212

Re: Top Hat Plan Exemption

To Whom It May Concern:

With regard to the following nonqualified deferred compensation/top hat plan, and in connection with the exemption from the reporting and disclosure requirements of Title I of the Employee Retirement Income Security Act (ERISA), we are hereby filing the notice required by Labor Regulations Section 2520.104-23.

(1) Name and address of employer: National Steel Erectors Association
D/B/A National Erectors Association
1501 Lee Highway, Suite 202
Arlington, VA 22209

(2) EIN: 31-0784427

(3) Declaration: The employer maintains a plan primarily for a selected group of management or highly compensated employees.

(4) Number of plans: 1

(5) Number of employees in each plan: 1

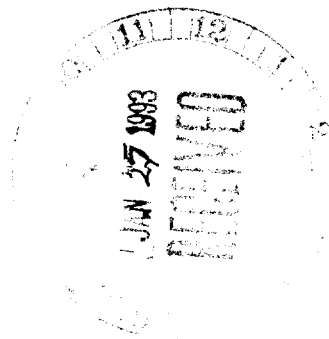
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Enclosed is a check for \$1,000 being submitted pursuant to the Department of Labor's Grace Period Program.

Please contact us if you have any further questions.

Sincerely,

for Craig A. Stevens
Noel Borck



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National Erectors Association
1501 Lee Highway, Suite 202
Arlington, Virginia 22209

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right of the return address

CERTIFIED

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MAIL

R/R/R



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