



November 27, 1990

2520032065114

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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: Associated Construction Services, Inc., d/b/a/ Miller
Construction Company ("Employer") Phantom Stock Plan
("Plan"), E.I.N.: 59-1452979

Dear Sir:

Employer declares that it maintains the Plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. At the current time, three (3) employees are covered under the Plan, and it is anticipated that additional employees may be included in the Plan in the future.

Benefits under the Plan will be paid as needed solely from the general assets of the Employer.

This declaration is filed in accordance with Section 2520.104-23 of the Department of Labor Regulations in compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans maintained by an employer for a select group of management or highly compensated employees.

Kindly stamp the enclosed copy of this letter received, and return it in the enclosed stamped, self-addressed envelope.

Very truly yours,

Thomas J. Miller, President, Director
and Compensation Committee Member of
Associated Construction Services, Inc.