



National Institute of
BUILDING SCIENCES

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January 10, 2005

Top Hat Plan Exemption
Pension and Welfare Benefits Administration Room N-1513
U. S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

Re: NCEEER Salary Reduction Plan

To Whom It May Concern:

This letter is to notify the Department that effective January 1, 2005 we have established a non governmental section 457(b) salary reduction plan. Participation is limited to only selected Highly Compensated and management employees selected by our board of Directors.

It is our understanding that our plan will qualify as a "Top Hat" Plan and be exempt from the filing requirements of ERISA.

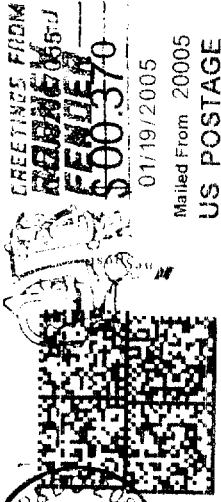
Very Truly Yours,

John G. Lloyd
Vice President, Finance and Administration

52-1107937



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