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October 9, 2002

Danita Thomas
U.S. Department of Labor
Office of the Chief Accountant
122 C. Street, N.W., Suite 400
Washington, DC 20001-2109

Dear Ms. Thomas:

RE: Patterned Concrete of Cincinnati
EIN: 31-1405081

In response to your enclosed notice indicating that additional information is needed to remain in the DFVC program I have enclosed a copy of the original 5500 a copy of the adoption agreement and a statement listing the necessary information. A copy of this letter and attachments is also being sent Public Disclosure.

If you have any questions or need any additional information please feel free to contact me at this office.

Sincerely,



Agnes H. Spoelker, CPA

✓ C: Public Disclosure

Pension and Welfare Benefit Admin.
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

U.S. Department of Labor

Pension and Welfare Benefits Administration
Washington, D.C. 20210



CERTIFIED MAIL, RETURN RECEIPT REQUESTED

SEP 10 1997
Plan Administrator
Patterned Concrete of Cincinnati
9470 Le Saint Drive
Fairfield, OH

45014

RE: Request for Top Hat Plan Statement Required By Department of Labor
Regulation 29 CFR §2520.104-23

DFVC Number: DFVC1996-02413
EIN Number: 31-1405081

Dear Plan Administrator:

The Office of the Chief Accountant has recently conducted a review of the Delinquent Filer Voluntary Compliance Program (DFVC Program). Upon reviewing our records, it appears that you did not comply with the terms of the DFVC Program. While you did submit a penalty payment and a copy of the Form 5500 to the DFVC Program, there is no record of your submitting the required registration statement with the Public Disclosure office, as required by the DFVC Program under section 4.01(b) of 60 FR 20874.

In order to remain in the DFVC Program, you must submit a statement, pursuant to ERISA regulation 29 CFR §2520.104-23 to both addresses below. Failure to submit the statements may result in additional penalties.

Danita Thomas
U.S. Department of Labor
Office of the Chief Accountant
122 C Street, N.W., Suite 400
Washington, DC 20001-2109

Public Disclosure
Pension and Welfare Benefit Admin.
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

If you have any questions, I encourage you to contact me at (202) 693-8403. (This is not a toll-free number.)

Sincerely,

A handwritten signature in cursive script that reads "Danita Thomas".

Danita Thomas
Reporting Compliance Specialist
Office of the Chief Accountant

Working for America's Workforce

SEP 10 1996

**TOP HAT PLAN EXEMPTION STATEMENT
UNDER SECTION 2520.104-23**

Patterned Concrete of Cincinnati, Inc.
EIN 31-1405081
5349 Hamilton Middletown Pike
Hamilton, OH 45011

The plan to which this letter relates is for a select group of management. In reviewing our records, under the Department of Labor's Amnesty Program, to determine if we were in compliance with all DOL fining requirements, we became aware that the accompanying information had not been filed with the DOL.

The return to which this statement applies is being filed after its due date. The Company understands that the delay in filing this return could result in penalties for failing to file this return on time. It is also our understanding that these penalties may be waived if the delay in the filing of the return is shown to be the result of reasonable cause. Since the plan does not require a separate trust to retain any funds, company management was unaware of any filing requirements. The Company therefore requests that any penalties resulting from the delay in the filing of the return be waived and abated.

No notice concerning the delay in filing of this return was ever received from any governmental agency. The filing is being made in a good faith effort to voluntarily comply with the DOL filing requirements. Because of the voluntary good faith of the company to comply, it is believed that any penalties associated with the delay in filing should be waived and abated, with the exception of the Delinquent Filers Voluntary Compliance penalty of \$2,500, which has been sent to the Department of Labor.

Thank you for your consideration of this request.

Sincerely,
PATTERNED CONCRETE OF CINCINNATI

By: _____
Paul Schneider, Vice President

Adoption Agreement

The undersigned Employer hereby establishes a Salary Reduction Simplified Employee Pension Plan for the exclusive benefit of Employees who are eligible to participate. The terms of the Plan are set forth in this Adoption Agreement and the accompanying prototype Plan which is hereby adopted and incorporated herein by reference.

**Salary Reduction
Simplified Employee
Pension (SAR SEP)
Plan**

Sponsored By
PNC Bank, National
Association

1. Employer And Plan Information

Employer or Company Name: Patterned Concrete of Cincinnati
5349 Hamilton - Middletown Rd.

Address: Hamilton, OH 45011

Telephone Number: 513-868-6543 Tax ID Number: 31-1405081

Form of Business: Sole Proprietor Partnership Corporation S Corporation

Authorized Company Representative: Paul C. Schneider

Plan Year: Calendar year.

Employer's Taxable Year ending on _____

2. Effective Dates

(a) New Plan: Effective as of ~~12/31/94~~ 6/1/96

(b) Amended and Restated Plan:

(i) Original Plan effective as of _____

(ii) Amended and Restated Plan effective as of _____

(c) Elective Deferrals effective as of _____

3. Eligibility Requirements

(a) Age: No requirement.
 Minimum age 21 (not over 21).

(b) Service: Employees who have performed services for the Employer during at least 2 (maximum 3) of the immediately preceding 5 Plan Years.

(c) Excluded Classes of Employees (select all applicable options):

None.

Employees covered by a collective bargaining agreement under which retirement plan benefits have been the subject of good faith bargaining.

Employees whose Compensation as defined at Code §414(q)(7) is less than \$300 (as adjusted for inflation) during the Plan Year.

4. Employer Allocation Formula

(a) Proportionate Allocation described at paragraph 3.3(a) in Plan Document.

5. Employee Elective Deferrals

% limit 15 (up to 15%) or dollar limit \$ 7000 (not to exceed \$7,000 as indexed)

6. Cash Bonus Option

An Employee may may not defer a bonus.

7. Limitations On Use Of Prototype

An Employer may adopt this Plan even if such Employer maintains another qualified defined contribution plan, provided that contributions are limited in accordance with Code Section 415. An Employer may not participate in this Plan if the Employer maintains currently or has ever maintained a defined benefit plan which is now terminated. An Employer who participates in this Plan and who adopts a qualified defined benefit plan, may no longer participate in this Plan. Thereafter, such Employer shall be considered to have an individually drafted plan.

8. Top-Heavy Minimum Contributions

The Top-Heavy Plan requirements under Code Section 416 shall be satisfied by:

(a) this Plan. (b) _____
(Name of other qualified plan of the Employer).

9. Sponsor Contact

Employers should direct questions concerning the language contained in and qualification of the prototype to:

Retirement Plans Department
400 Bellevue Parkway
Wilmington, DE 19809
Telephone: (800) 441-7762

In the event that the Sponsor amends, discontinues or abandons this prototype Plan, notification will be provided to the Employer's address provided on the first page of this Agreement.

10. Signatures

(a) This Agreement was signed by the Employer the 11th day of September 1996

Signed for the Employer by: Paul C. Schneider Title Vice President

Signature: Paul C. Schneider

(b) This Agreement was accepted by the Sponsor the 11th day of September 1996

Signed for the Sponsor by: Paul C. Schneider Title Vice President

Signature: Paul C. Schneider