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August 28, 1997

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**Top Hat Plan Exemption
Pension & Welfare Benefits Administration
U. S. Dept. of Labor, Room N-5638
200 Constitution Avenue, N.W.
Washington, D.C. 20210**

Dear Sir/Madam:

Pursuant to Department of Labor Regulation 2520.104-23, the following information is being provided regarding a non-qualified deferred compensation plan sponsored by Edwards Pre-Cast Concrete Co. for a select management or highly compensated employee.

Name of Employer:	Edwards Pre-Cast Concrete Co.
Employer Identification No.:	42-0946655
Address:	777 Edwards Road Dubuque, Iowa 52003
Number of Plans Maintained:	One (1)
Number of Employees in Each Plan:	One (1)

We will provide plan documents upon request in accordance with ERISA, Section 104(a)(1).

FUERSTE, CAREW, COYLE, JUERGENS & SUDMEIER, P.C.

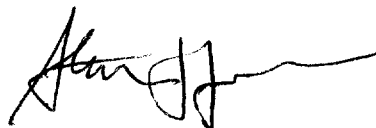
**Top Hat Plan Exemption
Page Two**

Please contact us if you have any questions on any of the above information.

Very truly yours,

**FUERSTE, CAREW, COYLE,
JUERGENS & SUDMEIER, P.C.**

BY:



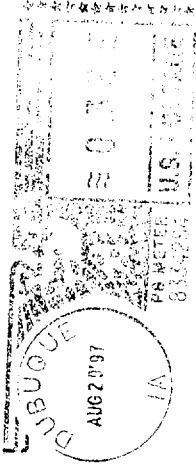
STEPHEN J. JUERGENS

**Attorneys for Edwards Pre-Cast
Concrete Co.**

SJJ/kad

cc: Mr. Jim Edwards

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