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DREW & WARD

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December 21, 2001

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Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

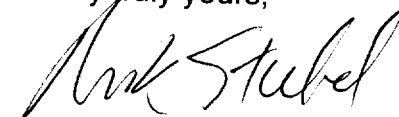
Re: Valcom Enterprises, Inc.

To Whom It May Concern:

This letter serves as a statement under Regulation §2520.104.23. Our office represents Valcom Enterprises, Inc. ("Employer"), located at 120 Center Street, Wilder, Kentucky, 41071-2906. The Employer's Federal Tax Identification Number is 31-1010085. The Employer maintains a Deferred Compensation Plan for the primary purpose of providing deferred compensation for a select group of management and highly compensated employees. The Employer maintains one such plan that benefits two employees. The plan is effective December 21, 2001.

If you have any questions, please call me.

Very truly yours,


Mark A. Stiebel

MAS:jmb

cc: Mr. Trey Lafkas
Mr. Gerrard Kamphaus

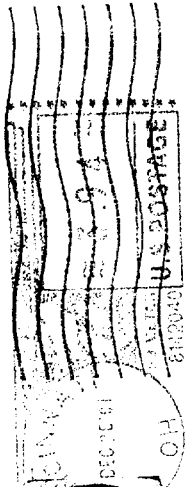
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