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SCUDDER & ESLER CO.
A Legal Professional Association

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November 8, 1999

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: Name: Unibilt Industries, Inc. (the "Company")
Address: 4671 Poplar Creek
Vandalia, OH 45377
EIN: 31-0745142

Dear Sir or Madam:

Pursuant to 29 C.F.R. Section 2520.104-23(b), this is to inform you that the Company maintains a top hat plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Company maintains one such plan.

If you have any questions, please contact me.

Sincerely,



C. Marshall Esler, Jr.

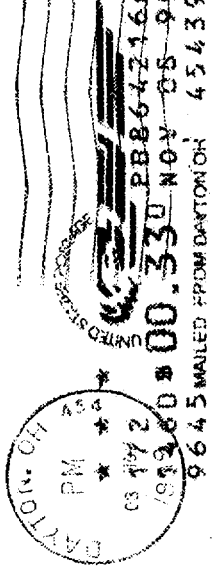
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