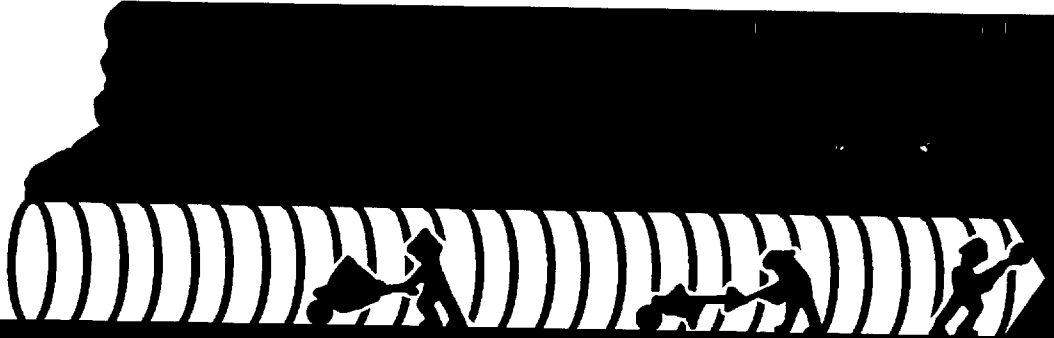


CAPITOL TUNNELING INC.



2216 REFUGEE ROAD, COLUMBUS, OHIO 43207

PHONE (614) 444-0255
FAX (614) 444-4094

1/28

July 21, 1999

2520052092765

Certified Mail
Return Receipt Requested

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

Re: "Top Hat" Plan Filing

To Whom It May Concern:

In compliance with Labor Regulation paragraph 2520.104-43, the following information is provided to supplement a prior filing to satisfy the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). The prior filing was provided to the department on March 29, 1999.

1. The employer that sponsors the plan is as follows:

Capitol Tunneling, Inc.
2216 Refugee Road
Columbus, Ohio 43207
EIN: 31-0802082

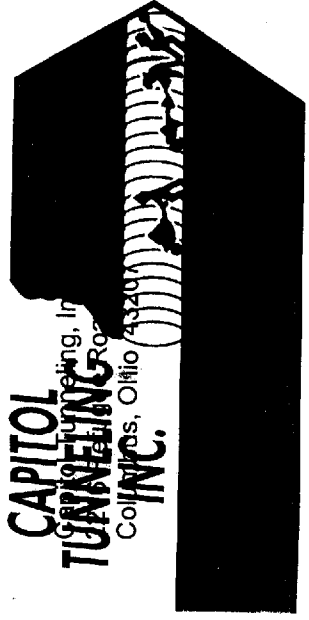
2. The above referenced employer maintains one (1) plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, which plan covers (3) employees.
3. The plan document will be provided upon request as required by ERISA Section 104(a)(1) and this notice is being filed within 120 days after this plan was adopted by the employer with respect to two employees.

If you need any additional information, please feel free to contact me.

Very truly yours,

A handwritten signature in cursive script that reads "George E. Lucas".

George E. Lucas, President



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