



BURGESS & NIPLE

2520052092916

Top-Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: **The Burgess & Niple, Inc. IRC Section
409A Deferred Compensation Plan
(the "Plan")**

VIA CERTIFIED MAIL

April 28, 2005

Burgess & Niple, Inc.
5085 Reed Road
Columbus, OH 43220
614 459.2050
Fax 614 451.1385

Dear Secretary:

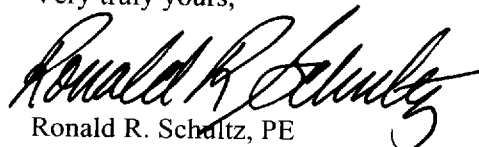
Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Plan, the undersigned intends to utilize the alternative form of compliance, with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: Burgess & Niple, Inc.
5085 Reed Road
Columbus, OH 43220
2. Employer's Employer Identification Number: 31-0885550
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The number of current employees in such Plan is as follows: 24.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,


Ronald R. Schaltz, PE
Plan Administrator

copy: Mr. Dave Tumen
Mr. John C. Beeler

UNITED MAIL™

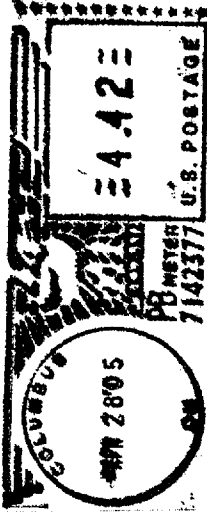


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