

**REPORTING AND DISCLOSURE STATEMENT**

To the Secretary of Labor:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title 1, Part 1, as provided for an unfunded or insured pension plan for a select group of management or highly compensated employees in D.O.L. Reg. §2520.104-23, the following information is provided by the undersigned employer:

- (1) The name of the employer is Panzica Construction Company.
- (2) The mailing address of the employer is 735 Beta Drive, Mayfield Village, Ohio 44143.
- (3) The employer's federal employer identification number (EIN) is: 34-1019762.
- (4) The number of plans and the number of participants in each plan is one plan covering 5 employees.

The employer maintains this plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The employer will provide a copy of the agreement to the Secretary of Labor upon request.

**PANZICA CONSTRUCTION COMPANY**

Dated: 5/4/05

By: 

William A. Duncan, Attorney

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May 4, 2005

**VIA 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: Panzica Construction Company**  
**Top Hat Plan Exemption Filing**

Dear Sir or Madam:

Enclosed for filing are an original and two (2) copies of the Top Hat Plan Exemption Filing for the above-referenced employer. Please file stamp the enclosed copies and return them to the undersigned in the enclosed stamped envelope.

If you have any questions regarding this matter, please do not hesitate to call.

Very truly yours,



William A. Duncan

WAD:jmg

Encl.

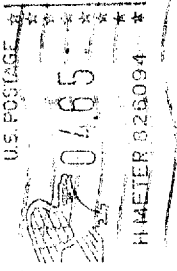
cc: Frank Appeldorn, Controller  
Panzica Construction Company

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CLEVELAND, OH 44114

**CERTIFIED MAIL™**



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