

"Service You Can Build On"

TREATED LUMBER
ROOFING, SIDING



WINDOWS, DOORS
PLYWOOD, HARDWARE

P.O. BOX 357, 10201 INDUSTRIAL DR. • PINEVILLE, NC 28134 • 704/889-8182

April 26, 2005

2520052092955

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
United States Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Dear Sir or Madam:

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

The Building Center, Inc.
P.O. Box 357
Pineville, North Carolina 28134
(EIN) 56-1165773

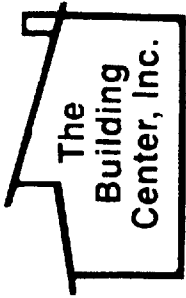
The number of plans and the number of participates in each plan is: 1 plan covering 10 employees. The above named employer maintains this plan primarily for the purpose of providing deferred compensation benefits to a select group of management or highly compensated employees.

The employer will send a copy of all plan documents and agreements to the Secretary, upon request.

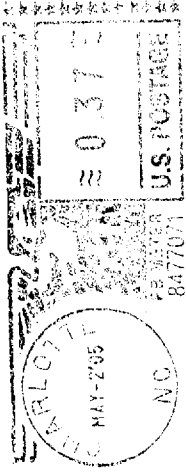
Respectfully submitted,

A handwritten signature in black ink, appearing to read "Edgar L. Norris, Jr.", is written over the typed name.

Edgar L. Norris, Jr.
President



10201 INDUSTRIAL BLVD
P.O. BOX 357
PINEVILLE, N.C. 28134



Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
United States Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210