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Rocla Concrete Tie, Inc

701 West 48th Avenue
Denver, Colorado 80216
Telephone: (303) 296-3500
Facsimile: (303) 296-3442

November 2, 2000

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

re: Rocla Concrete Tie, Inc. Supplemental Retirement Plan

Gentlemen:

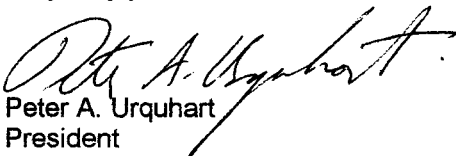
The following is submitted in compliance with Labor Reg. Sect. 2520.104-23:

Employer: Rocla Concrete Tie, Inc.
701 West 48th Avenue
Denver, CO 80216

EIN: 76-0208515

The Employer maintains the Rocla Concrete Tie, Inc. Supplemental Retirement Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The approximate number of employees covered by the Plan is four. Plan documents are available upon request to the Employer. The Plan became subject to Part 1 of Title I of ERISA on August 24, 2000.

Very truly yours,


Peter A. Urquhart
President

U.S. DEPT. OF LABOR
P/WBA/PUBLIC DISCLOSURE
00 NOV - 8 PM 2: 11



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