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U.S. DEPT. OF LABOR
OFFICE OF EMPLOYMENT
STABILITY AND TRAINING

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January 9, 2006

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

Ladies and Gentlemen:

This document constitutes the statement required by Department of Labor Regulations Section 2520.104-23 to be filed with the Secretary of Labor with respect to nonqualified deferred compensation plans maintained by NCI Building Systems, Inc.

NCI Building Systems, Inc., whose Employer Identification Number is 76-0127701, and whose address is 10943 N. Sam Houston Parkway W., Houston, Texas 77064, maintains the NCI Building Systems, Inc. Deferred Compensation Plan (the "Top Hat Plan"), which is a nonqualified deferred compensation plan for employees who are members of a select group of management or who are highly compensated. The Top Hat Plan was established effective December 8, 2005. There are 18 employees presently eligible to participate in the Top Hat Plan.

NCI Building Systems, Inc. is the sponsor and its Vice President - Human Resources is the plan administrator of the Top Hat Plan. The company will forward documents evidencing the Top Hat Plan to the Secretary of Labor upon request as required by Section 104 of the Employee Retirement Income Security Act of 1974.

Yours very truly,

NCI BUILDING SYSTEMS, INC.

By: 
Rick Morrow



P.O. Box 692055 / Houston, Texas 77269-205

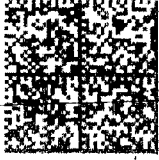
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