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April 18, 2007

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Subject: Top Hat Plan Filing
Lithko Contracting, Inc.
2006 Long Term Incentive Plan (the "Plan")

07 APR 20 01 2:01

To whom it may concern:

In compliance with Labor Regulation §2520.104-23, the following information is provided to satisfy the alternative method of compliance with the reporting and disclosure requirements of Part I of Title 1 of the Employee Retirement Income Security Act of 1974:

1. The name, address and employer identification number of the employer which sponsors the Plan is as follows:

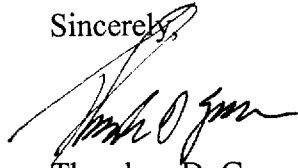
Lithko Contracting, Inc.
 5353 Hamilton-Middletown Pike
 Hamilton, Ohio 45011
 EIN: 43-1214734

2. The Plan is a "top-hat" plan, which is primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The benefits under the Plan are paid solely from the assets of Lithko Contracting, Inc.

3. Lithko Contracting, Inc. maintains one (1) top-hat plan, as described above. The Plan currently covers eight (8) employees.
4. The Plan document will be provided upon request as required by ERISA Section 104(a)(1) and this notice is being filed within 120 days after this plan was adopted by the employer.

If you need any additional information, please feel free to contact me.

Sincerely,



Theodore D. Grosser
Porter Wright Morris & Arthur LLP

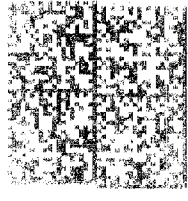
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