

SERVING CONTRACTORS, SUPPLIERS, DISTRIBUTORS AND MANUFACTURERS

Steven Etkin  
Executive Vice President & CEO

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March 17, 2008

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

RE: Top Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non-Qualified Top Hat Plans under Part I of Title I of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: Association of the Wall and Ceiling Industry.
2. Employer Address: 513 West Broad Street, Suite 210, Falls Church, VA 22046.
3. Employer EIN: 53-0214103.
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 1.
6. Number of Employees in each Plan(s): 1.

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a)(1) of ERISA.

Sincerely,



Steven E. Etkin

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