

# IRISH CONSTRUCTION

2641 RIVER AVENUE • POST OFFICE BOX 579  
ROSEMEAD, CALIFORNIA 91770  
(818) 288-8530 • TELECOPIER (818) 573-5136

2520032066155

VIA CERTIFIED MAIL - RRR

July 27, 1992

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
200 Constitution Avenue N.W.  
Washington, D.C. 20210

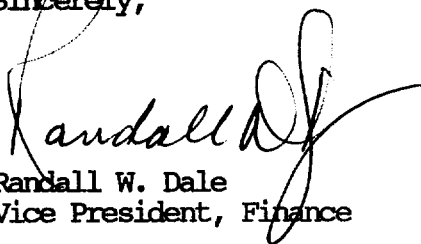
**Re: Irish Construction Stock Appreciation Plan**

Dear Sir or Madam:

Please be advised that Irish Construction, EIN 95-1529901 has adopted the Irish Construction Stock Appreciation Plan (the "Plan"). The Plan is an unfunded "employee pension benefit plan" as defined in ERISA. Irish Construction maintains the plan primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees. Irish Construction maintains no other such plans. The Plan has ten participants.

Irish Construction's address is set forth above.

Sincerely,



Randall W. Dale  
Vice President, Finance

RWD/cms:RWD202

cc: Donald M Roberts, Esq.  
Lori T. Okun, Esq.

AUG 3 1992

