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April 8, 2003

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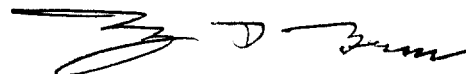
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Plan Name: Capitol Drywall, Inc. Deferred Compensation Plan
EIN No.: 52-1993356
Sponsor: Capitol Drywall, Inc.

Dear Sir or Madam:

Enclosed is a statement required pursuant to DOL Regulations §2520.104.23 on behalf of the above-named plan.

Sincerely,



Barry D. Berman

Enclosure

cc:

**ALTERNATIVE METHOD OF COMPLIANCE WITH ERISA
REPORTING AND DISCLOSURE REQUIREMENTS**

Statement Required by DOL Regulations §2520.104-23

TO: Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW.
Washington, D.C. 20210

FROM: Capitol Drywall, Inc.
7871 Beechcraft Avenue
Gaithersburg, Maryland 20879

EIN No.: 52-1993356

DATE: April 8, 2003

NAME OF PLAN: Capitol Drywall, Inc. Deferred Compensation Plan

DATE PLAN ADOPTED: April 1, 2003

NUMBER OF EMPLOYEES IN PLAN: 4

The above-named employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

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