

**Silton
Seifert
Carlson
Gamble
&
Schubert**

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April 21, 2003

A
Wisconsin
Service
Corporation

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

ATTORNEYS
AT LAW

**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**

Lawrence C. Silton

Stephen A. Seifert

RE: Wagner Excavating, Inc.

Richard J. Carlson

Dear Sir or Madam:

Richard H. Gamble

On behalf of Wagner Excavating, Inc., which maintains a Deferred Compensation Plan (the "Plan") with Roger L. Wagner, a key employee, enclosed for filing with the Secretary of Labor, pursuant to Department of Labor Regulation Section 2520.104-23, is a completed and executed Alternative Reporting and Disclosure Statement for Pension Plans for Certain Selected Employees for the Plan.

Mark D. Schubert

Laura M. Varriale

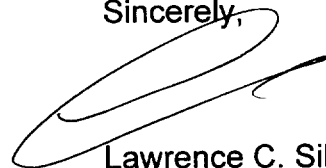
William L. Stroik

Elizabeth J. Nevitt

David J. Praska

James R. Hebbe
Of Counsel

Sincerely,



Lawrence C. Silton

/kms
Enclosure

ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT FOR PENSION PLANS FOR CERTAIN SELECTED EMPLOYEES

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. Section 2520.104-23, the following information is provided by the undersigned employer:

Name and Address of Employer: Wagner Excavating, Inc.
3437 Paine Avenue
Sheboygan, WI 53081

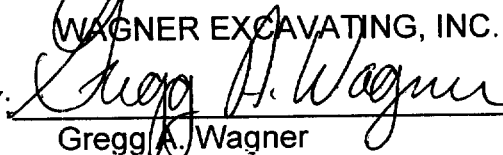
Employer Identification Number: 39-1227210

Wagner Excavating, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and Participants in Each Plan:

There is currently one (1) plan covering one (1) employee.

Dated: December 31, 2002

WAGNER EXCAVATING, INC.
BY: 
Gregg A. Wagner

Silton
Schubert
Carlson
Grande
Schubert

331 East Washington Street
Appleton, WI 54911



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