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October 18, 1996

Secretary of Labor
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

RE: Skogman Construction Company of Iowa Supplemental Retirement Plan


Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Skogman Construction Company of Iowa Supplemental Retirement Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulation Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Skogman Construction Company of Iowa
411 1st Avenue S.E., Suite 410
Cedar Rapids, Iowa 52401
2. 42-0645298
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Employer hereby states that it maintains only the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the number of employees in the Plan is 5.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide plan documents, if any, the Secretary of Labor upon request.

Very truly yours,

Drew Skogman, Secretary