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DEPT. OF LABOR  
PUBLIC AFFAIRS  
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SALARY CONTINUATION

SPECIMEN ERISA MEMORANDUM STATEMENT

DATE: May 7, 1998

TO: Office of Pension and Welfare Programs  
Labor Management - Services Administration  
U.S. Department of Labor  
Washington, DC 20216

FROM: SEMCO Construction, Inc.  
Employer Identification Number 59-1570067  
205 Century Boulevard  
Bartow, FL 33830

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFR Section 2520.104-23 (a).

The employer currently maintains one non-qualified salary continuation plan for Executives who are members of a "select group of management" or who are "highly compensated".

The number of participants are:

Plan 1: ||

Plan Administrator: Shane D. Locke  
Title : Vice President  
Employer : SEMCO Construction, Inc.

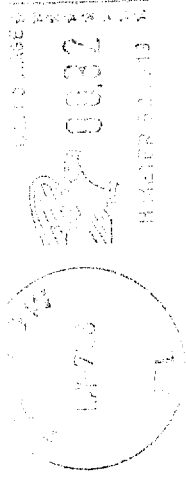


**SEMCO**  
CONSTRUCTION, INC.

205 CENTURY BLVD.

P.O. BOX 706

BARTOW, FL 33831-0706



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