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December 19, 1997

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Top Hat Plan Exemption  
U.S. Department of Labor  
Pension and Welfare Benefits Administration  
Room N-5644 Certified Mail #P 448 368 552  
200 Constitution Avenue, N.W.  
Washington, DC 20210

Re: Jet Asphalt & Rock Co., Inc. Deferred Compensation Plan  
Statement as Required by Regulation §2520.104-23 for an  
Unfunded Plan Maintained by an Employer for a Select  
Group of Management or Highly Compensated Employees

Dear Sir:

Enclosed you will find a Statement as required by Regulation  
§2520.104-23 for the above referenced plan, which was placed into  
effect November 24, 1997.

If you have any questions, please contact me directly.

Sincerely yours,

  
A. Wyckliff Nisbet, Jr.

AWNjr:mwb  
Enclosure  
cc: Mr. Jim Bennett

00:11:00 0-11-97

STATEMENT AS REQUIRED BY DEPARTMENT OF LABOR  
REGULATION SECTION 2520.104-23  
FOR AN UNFUNDED PLAN MAINTAINED BY AN EMPLOYER  
FOR A SELECT GROUP OF MANAGEMENT OR HIGHLY COMPENSATED EMPLOYEES

The undersigned Administrator of the Jet Asphalt & Rock Co., Inc. Deferred Compensation Plan, which is an unfunded plan maintained by Jet Asphalt & Rock Co., Inc. for a select group of management and highly compensated employees, hereby files this Statement as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 as permitted by Regulation Section 2520.104-23 of the Department of Labor.

1. Name of Employer: Jet Asphalt & Rock Co., Inc.
2. Address of Employer: P. O. Box 1567  
El Dorado, Arkansas 71731-1567
3. Employer ID No.: 71-0389727
4. The Administrator hereby declares that the Employer maintains the Plan for the purpose of providing deferred compensation of a select group of management or highly compensated employees.
5. Number of such Plans: One
6. Number of Employees Participating in this Plan: One
7. Plan placed in effect November 24, 1997.

PLAN ADMINISTRATOR:

JET ASPHALT & ROCK CO., INC.

By:

*Alan K. Alderson* President

Date: November 26, 1997

FRIDAY, ELDREDGE & CLARK  
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Fold at line over top of envelope to  
the right of the return address

**CERTIFIED**

P 448 368 552

**MAIL**



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Washington, DC 20210

