

# J.F. Shea Co., Inc.

*Caring since 1881*

**2520043384869**

December 22, 2004

Secretary of Labor  
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

**Re: Deferred Compensation Plan**

Dear Sir or Madam:

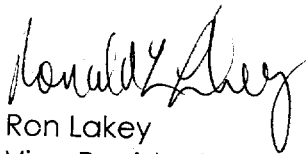
This notice is intended to satisfy the requirements of Department of Labor Regulation Section 2520.104-23 with respect to the above-referenced Plan.

J.F. Shea Co., Inc. maintains one Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The name of this Plan is the J.F. Shea Co., Inc. Deferred Compensation Plan. The number of employees who are participants in the Plan is 70. (J.F. Shea Co., Inc. maintains two other plans of this type.)

J.F. Shea Co., Inc. 655 Brea Canyon Road, Walnut, CA 91789. The employer identification number of J.F. Shea Co., Inc. is 94-1530032.

If you have any questions with regard to this matter or require any other information, please let me know.

Sincerely,



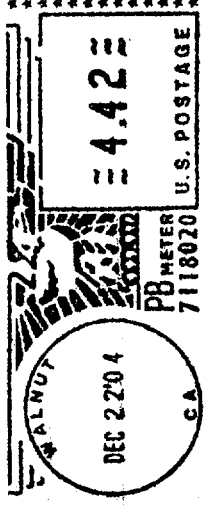
Ron Lakey  
Vice President, Tax

J.F. Shea Co., Inc.  
Benefits Department  
655 Brea Canyon Rd.  
Walnut, CA 91789

U.S. MAIL



7000 1670 0002 0189 8177



Secretary of Labor  
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

