

2520043385269

TO: 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

FROM: D. A. McCOSKER CONSTRUCTION CO.  
3911 Laura Alice Way  
Concord CA 94520-8544

Employer I.D. No.: 94-1546068

DATE: 10/1/2004

Dear Sir or Madam:

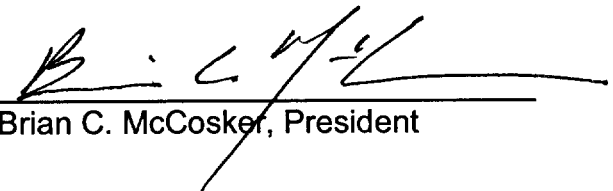
This letter constitutes the statement required by Department of Labor Regulation Section 2520.104-23 to be filed with the Secretary of Labor in respect to non-qualified deferred compensation arrangements maintained by D.A. McCOSKER CONSTRUCTION CO., a California corporation (the "Employer").

Employer maintains the non-qualified deferred compensation arrangement for David A. McCosker, an employee who is a member of a select group of management and/or highly compensated.

Thank you for your attention to this matter.

**CORPORATION:**

D.A. McCOSKER CONSTRUCTION CO.,  
a California corporation

By:   
Brian C. McCosker, President

cc:

VIA CERTIFIED MAIL NO. 7002 2030 0604 23224061  
RETURN RECEIPT REQUESTED

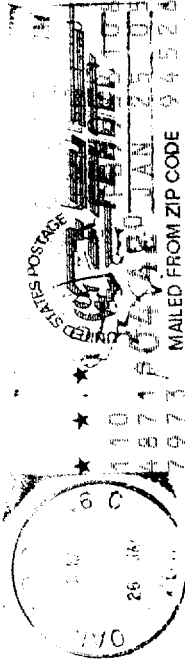
PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT

ALLEN T. RATCLIFFE, JR.

ATTORNEY AT LAW

156 DIABLO ROAD, SUITE 310

DANVILLE, CALIFORNIA 94526



Top-Hat Plan Exemption  
 Pension and Welfare Benefits Admin.  
 Room N5644  
 U.S. Department of Labor  
 200 Constitution Avenue, N.W.  
 Washington, D.C. 20210

