

2520005097282

**VANGUARD CONSTRUCTION & DEVELOPMENT CORP.**  
**307 WEST 38TH STREET**  
**NEW YORK, NY 10018-7600**  
**PHONE # 212-594-7477**  
**FAX # 212-279-2419**

January 12, 2005

**CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**


Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-1513  
U.S. Dept. of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

Gentlemen:

Pursuant to Department of Labor Reg. Sec. 2520.104-23, we are submitting the following information:

1. Vanguard Construction & Development Corp.  
307 West 38th Street  
New York, NY 10018-7600
2. EIN: 13-3316374
3. We maintain one deferred compensation plan which currently has 1 participant.
4. The purpose of the plan is to provide deferred compensation to selected management or highly compensated employees.
5. We will provide a copy of the agreement to the Secretary of Labor upon request.

Very truly yours,

  
\_\_\_\_\_  
Plan Administrator

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