

April 4, 2005

**VIA CERTIFIED MAIL**

**ATTENTION: Top Hat Plan Exemption**  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, D.C. 20210

Re: Benning Construction Company Deferred Compensation Plan (the "Plan");  
Alternative Reporting and Disclosure Statement for Executive  
Deferred Compensation Plan

Ladies and Gentlemen:

The Employer identified herein intends by this disclosure statement to advise the Department, in compliance with the requirements of Part 1 of Title I of ERISA and with Labor Regulations §2520.104-23(b), that the Plan, an executive deferred compensation plan, has been adopted primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits under the Plan will be paid as needed solely from the general assets of the employer.

We respectfully submit the following information:

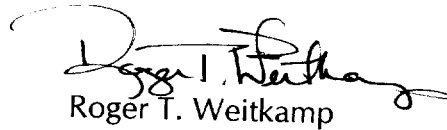
Employer Identification Number ("EIN"): 58-0630396  
Plan Sponsor/Employer: Benning Construction Company  
Employer's Address: 4695 South Atlanta Road  
Smyrna, Georgia 30080-7001

Number of Plan(s) Previously Adopted: Zero (0)  
Number of Plan(s) Reported Herein: One (1)  
Adoption Date: December 5, 2004  
Number of Participants: Three (3), at this time

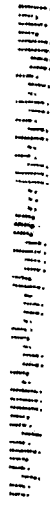
Please acknowledge receipt of this letter by date stamping the enclosed copy and returning it to my attention in the enclosed postage-paid envelope. Please call me at the number above if you have any questions or require additional information.

Sincerely,

ARNALL GOLDEN GREGORY LLP

  
Roger T. Weitkamp

RTW/er



7001 0320 0001 1243 5331



02 1A  
0004314906 APR 04 2005  
MAILED FROM ZIP CODE 30363



**Arnall  
Golden  
Gregory LLP**  
(RTW)

# FIRST CLASS MAIL

**TO:**

ATTENTION: Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, D.C. 20210

---

171 17th Street | Suite 2100 | Atlanta, GA 30363  
404.873.8500 | Fax: 404.873.8501

FIRST CLASS

FIRST CLASS

FIRST CLASS

FIRST CLASS