



JOHN E. JENKINS, INC.

Grading and Paving Contractors

2520005099491

May 11, 1995

Top Hat Exemption, Pension
& Welfare Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20010

Re: John E. Jenkins, Inc.,
Federal ID #56-0514420
Bessemer City Road
Gastonia, North Carolina

Gentlemen:

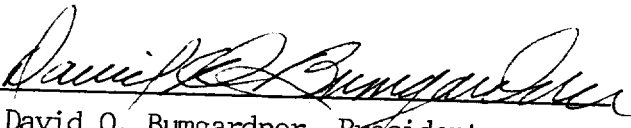
This statement is filed pursuant to Labor Reg. §25020.104-23 in satisfaction of the reporting and disclosure requirements of Part 1 of Title 1 of ERISA.

The company maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. As of the present date, the employer provides one such plan to one employee.

In the event requested, we will provide a copy of the plan document to the Department of Labor.

Sincerely,

JOHN E. JENKINS, INC.

By 
David Q. Bumgardner, President

