

VULCAN

Construction & Maintenance, Inc.

February 25, 1991

Office of Pension and Welfare Benefit Programs
Labor Management-Services Administration
U.S. Department of Labor
Washington, D.C. 20216

Re: Vulcan Construction & Maintenance, Inc.
Employer I.D. No: 77-0061099
4337 No. Golden State Blvd. Suite 107,
Fresno, California 93722

Dear Sir/Madam,


This document constitutes the statement required by 29 C.F.R. Section 2520.104-23 (a) (1) to be filed with the Secretary of Labor in respect to Selective Incentive Plans maintained by the above employer.

The employer currently maintains one (1) Selective Incentive Plan for a non-owner executive who is a member of a select group of management and is highly compensated.

The number of participants in the plan is one (1).

Should you have any questions, you may feel free to contact the undersigned.

Sincerely,



Thomas R. Flynn, Plan
Administrator