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ERAS, LLC

Employer Retirement Administration Services

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March 29, 2005

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

Re: Land Design and Development Nonqualified Deferred Compensation Plan

Dear Sir or Madam:

*61-1291181*

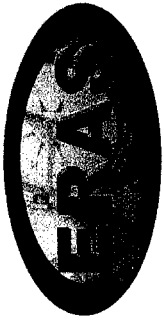
This statement is with respect to the nonqualified deferred compensation plan maintained by our client, Land Design and Development, under the requirements of 29 CFR Section 2520.104.23(a). Our client currently maintains the above-referenced Plan to provide deferred compensation for three employees who are members of a "select group of management" or who are "highly compensated."

Sincerely,  
ERAS, LLC

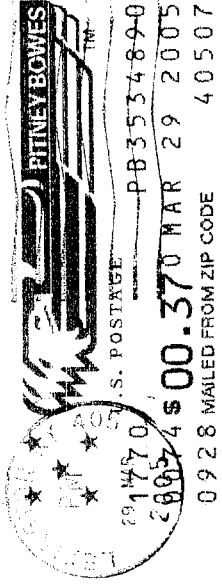
A handwritten signature in black ink that reads "A. Michael Marx".

A. Michael Marx  
Chief Operating Officer

cc: Scott Spears



Employer Retirement Administration Services  
301 East Main Street, Suite 650  
Lexington, KY 40507



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