

U.S. DEPT. OF LABOR
OFFICE OF DISABILITY BENEFITS

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September 30, 2005

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Top Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: Borderland Construction Company, Inc.
2. Employer Address: 400 E. 38th Street, Tucson, AZ 85713
3. Employer EIN: 86-0323497
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 6
6. Number of Employees in each Plan (s): 1

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a) (1) of ERISA.

Sincerely,



Morgan E. North, CEO
Borderland Construction Company, Inc.

