

REISH LUFTMAN REICHER & COHENA PROFESSIONAL CORPORATION
ATTORNEYS AT LAW11755 WILSHIRE BOULEVARD
10TH FLOOR

LOS ANGELES, CALIFORNIA 90025-1539

TELEPHONE (310) 478-5656

FACSIMILE (310) 478-5831

Direct Fax: (310) 861-5102

www.reish.com

bruceashton@reish.com

Certification

LELAND J. REICHER
C. FREDERICK REISH*
MAX S. SANK
DAVID P. SCHWARTZ
MARK E. TERMAN*
MICHAEL A. VANIC
NICHOLAS J. WADDLES
GARY A. WEXLER
NICHOLAS J. WHITEADAM M. COHEN
OF COUNSEL*ALSO ADMITTED IN DC
**ALSO ADMITTED IN NY
***ALSO ADMITTED IN MT

14357-030(1)

December 19, 2005

VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTEDTop Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Ave.
Washington, D.C. 20210Re: **Top Hat Notice**
Orco Block Company

Ladies and Gentlemen:

Enclosed for filing is a Top Hat Exemption Notice related to a non-qualified deferred compensation plan adopted by the above employer. Please file stamp the enclosed copy of this letter and return it to me in the self-addressed envelope provided for your convenience.

Very truly yours,



BRUCE L. ASHTON

Cc: Richard Muth
Darin Gibson

06 JAN -4 PM 1:30

December 14, 2005

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

RE: Orco Block Company, Inc. Supplemental Retirement Plan

Dear Sir or Madam:

This document constitutes the statement required by 29 C.F.R. Sec. 2520.104-23(a)(1) to be filed with the Secretary of Labor with respect to a nonqualified deferred compensation plan maintained by the Company. The Company has adopted and currently maintains a nonqualified deferred compensation plan for a select group of management and highly compensated employees, as described below:

| | |
|---|---|
| The Company: | Orco Block Company, Inc. |
| Tax ID Number: | 95-1891395 |
| Name of Plan: | Orco Block Company, Inc. Supplemental Retirement Plan |
| Number of plans maintained: | One (1) |
| Participants in plan: | 10 |
| Date plan became subject to Title I: | December 14, 2005 |

ORCO BLOCK COMPANY, INC.

By: 
Richard Muth, President



Family Owned Since 1946

Orco Block
Orco Blended Products
OrcoStone - ShotBlast & Burnished Block
Orco Wall System
Orco Interlocking Concrete Pavers
Allan Block Segmental Retaining Wall System

Orange/L.A. County
11100 Beach Blvd.
Stanton, CA 90680
800/473-6726
714/527-2239
714/895-4021 FAX
Mail Address
P.O. Box E
Stanton, CA 90680-0129

Inland Empire
4510 Rutile Street
Riverside, CA 92509
800/655-6726
951/685-1521
951/685-4295 FAX

Desert/Banning
600 N. Hathaway Street
Banning, CA 92220
800/655-2562
951/849-7891
951/849-1056 FAX

Temecula Valley
26380 Palomar Road
Romoland, CA 92585
800/869-9770
951/928-3839
951/928-3153 FAX

San Diego
3501 Oceanside Blvd.
Oceanside, CA 92056
800/772-4700
760/757-1780
760/757-9854 FAX

Coachella/Imperial
35-240 Dillon Road
Indio, CA 92201
877/837-6726
760/347-4000
760/775-5629 FAX

Mail Address
P.O. Box 1300
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Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Ave.
Washington, D.C. 20210

U.S. DEPARTMENT OF LABOR