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DEPARTMENT OF LABOR LETTER

U.S. DEPARTMENT OF LABOR
OFFICE OF DISCLOSURE
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To: Office of Pension and Welfare Benefit Programs
Labor Management-Services Administration
U.S. Departments of Labor
Washington, D.C. 20216

From: Employer: Tidal Construction, Inc.
Employer Identification Number: 31-1679998
Address: 2211 County Street, Portsmouth, VA 23704
Date: 26 November, 2005

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 Non-Qualified Deferred Compensation Plan maintained by the above employer.

The employer currently maintains 1 Non-Qualified Deferred Compensation Plan for executives who are members of a select group of management or who are highly compensated.

The number of participants in this plan are as follows:
Plan 1: 3

Signed: Patrice M. Nemetz-Gardner
Plan Administrator: Patrice Nemetz-Gardner
Title: Administrator
Employer: Tidal Construction, Inc.

Jef Booth PC
1708 Pleasure House Road Suite 103
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09 JAN 2006 PM 5 T



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