

February 7, 2006



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

2520060621546

RE: 29 C.F.R. Section 2520.104-23
Alternative Reporting and Disclosure Statement for
Pension Plans for Certain Selected Employees

Ladies/Gentlemen:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in the above Regulation, the following information is provided by the undersigned employer:

Name and address of Employer: Jacobsen Construction Company, Inc.
3131 West 2210 South
Salt Lake City, Utah 84119

Employer Tax Identification No.: 87-0256624

The undersigned employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans: 1

Participants in Plan: 16

Jacobsen Construction Company, Inc.

By Richard G. Kirkham
Richard G. Kirkham, Plan Administrator

3131 West 2210 South
Salt Lake City, Utah 84119
Post Office Box 27608
Salt Lake City, Utah 84127-0608
(801) 973-0500 Fax (801) 973-7496



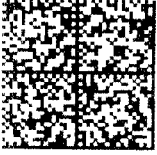
JACOBSEN
Construction

PO Box 27608
Salt Lake City, UT 84127-0608

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