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U.S. DEPARTMENT OF LABOR
OFFICE OF EMPLOYMENT
06 MAR 14 PM 12:10

Beard Land and Investment Co.

Ph: 209-524-4631 Fax: 209-529-0336
530 11th Street P.O. Box 1113 Modesto, CA 95353

March 6, 2006

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Top Hat Plan Exemption

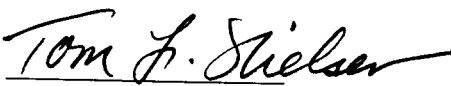
To whom it may concern:

The Beard Land and Investment Co. ("Employer") maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding non-qualified "Top Hat" plans ("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: BEARD LAND AND INVESTMENT CO.
2. Employer Address: 530 11th Street, P.O. Box 1113
Modesto, CA 95353
3. Employer EIN: 94-0312530
4. Number of Plans: 2
6. Number of Employees in each Plan(s):
 - [5] BEARD LAND AND INVESTMENT CO.
EXECUTIVE BENEFIT PLAN
 - [4] BEARD LAND AND INVESTMENT COMPANY SUPPLEMENTAL
RETIREMENT PLAN

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

Sincerely,
BEARD LAND AND INVESTMENT CO.

By 
Tom L. Nielsen, Vice President, Treasurer
www.beardland.com



Beard Land Improvement Company

530 11th Street P.O. Box 11113 Modesto, CA 95353

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