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March 1, 2006

Office of Pension and Welfare Programs  
Labor Management-Services Administration  
United States Department of Labor  
Washington DC 20216

Re: Employer: B&J Excavating, Inc.  
Employer ID Number: 23-2311132  
Address: 140 Robbins Road, Trestle Bridge Bus. Ctr.,  
Downingtown PA 19335  
Statement Dated: March 1, 2006

Gentlemen:

This is a statement required by 29 CFR Section 2520.104-23(a)(1) to be filed with the Secretary of Labor regarding Nonqualified Deferred Compensation Plans maintained by the above-referenced employer.

B&J Excavating, Inc. the employer, currently maintains a Nonqualified Salary Continuation Plan for employees who are members of a select group of management employees.

The number of participants in each plan is as follows:

Plan 1: 11

Very truly yours,

B&J EXCAVATING, INC.

By:

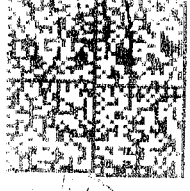
  
Michael L. Bartsch, President

**CZAPLICKI & GREGOR, P.C.**

ATTORNEYS AT LAW

16 CAMPUS BOULEVARD, SUITE 200  
NEWTOWN SQUARE, PA 19073

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