

KING CONSTRUCTION COMPANY

INCORPORATED

HESSTON, KANSAS 67062

2520032030897

December 6, 1995

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

RE: King Construction Company, Inc.

Dear Secretary:

This letter is to serve as a statement under 29 CFR §2520.104-23 that King Construction Company, Inc., P.O. Drawer 849, Hesston, Kansas 67062, EIN 48-0679774, has established and maintains two plans primarily for the purpose of providing deferred compensation or pension benefits for a select group of management. Seven key employees have entered into seven substantially similar deferred compensation agreements and four key employees have entered into four substantially similar death benefit agreements.

The benefits under both the deferred compensation agreements and the death benefit agreements are maintained for a select group of highly compensated employees and the benefits are to be paid as needed solely from the general assets of King Construction Company, Inc., or through insurance contracts or policies, the premiums of which are paid directly by King Construction Company, Inc., from its general assets, or both.

Sincerely,

KING CONSTRUCTION COMPANY, INC.

Donald L. King
Donald L. King, Vice President

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