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U.S. DEPT. OF LABOR
MAY 31 2006

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JCB INC

HEADQUARTERS SAVANNAH
2000 Bamford Boulevard
Pooler, GA 31322
www.jcb.com
Tel: (912) 447-2000
Fax: (912) 447-2299

May 17, 2006

REGISTERED MAIL; RETURN RECEIPT REQUESTED

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: Alternative Method of Compliance under DOL Reg. Section 2520.104-23

Dear Sir or Madam:

The purpose of this letter is to comply with the "Alternative Method of Compliance" for reporting and disclosure (as set forth in DOL Reg. Section 2520.104-23) with respect to the JCB, Inc. Deferred Compensation Plan Amended and Restated Effective December 31, 2006 (the "Plan") established by JCB, Inc., a Maryland corporation (the "Company").

In accordance with that Section, we provide you with the following:

1. Name and Address of the Company.

JCB, Inc.
2000 Bamford Blvd.
Pooler, GA 31322

2. Employer Identification No.

52-0907423

3. Declaration.

The Company established, effective December 31, 2005, the Plan, which is maintained primarily for the purpose of providing deferred compensation for a select group of management and/or highly compensated employees of the Company. Currently, 27 employees participate in the Plan.

4. Documents.

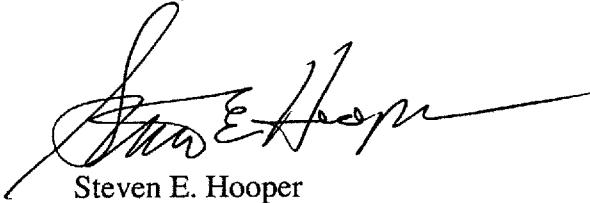
With respect to the Plan, the Company will provide to the Secretary of Labor, upon request, copies of the Plan documents, if any, that are required by Section

104 (a) (1) of the Employee Retirement Income Security Act of 1974 to be filed with the Secretary of Labor.

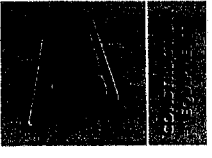
Enclosed is a copy of this letter, which we ask that you date-stamp and return to us in the enclosed, self-addressed and stamped envelope.

Should have any questions about this letter, please do hesitate to contact us at the above address.

Sincerely,

A handwritten signature in black ink, appearing to read "Steven E. Hooper", with a long horizontal flourish extending to the right.

Steven E. Hooper
Vice President, Human Resources

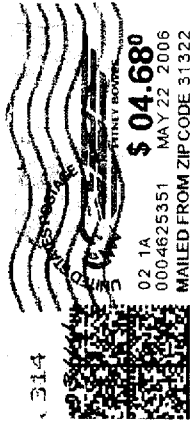


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 Pooler, GA 31322
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 MAILED FROM ZIP CODE 31322

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 Employee Benefits Security Admin
 Room N-1513
 U.S Dept of Labor
 200 Constitution Ave NW
 Washington D.C 20210