



AVR, INC.

Ready-Mixed Concrete

Minneapolis/St. Paul, Serving the Seven County Metro Area



2520070730268

November 3, 2006

VIA CERTIFIED MAIL

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

06 NOV - 8 PM 2:28

Re: Top Hat Plan Filing for AVR

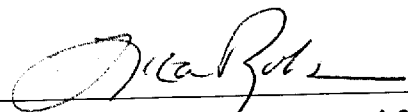
To Whom It May Concern:

This letter is intended to inform the Department of Labor that AVR, whose address is listed at the top of this letter and whose Tax ID number is 41-1511874 has adopted several compensation arrangements which it intends to operate as top hat plans pursuant to Labor Regulations section 2520.104-23.

AVR sponsors only three top hat plan deferred compensations arrangements, and each top hat plan covers only one employee, all key management employees. As such, these are agreements that the employer maintains primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

If you need any further information or would like a copy of the plan documents, please contact me at the above address.

Sincerely,



Liza Robson, President

cc: Wendy Bunnell, Esq.

DN: 294498

CORPORATE OFFICE AND CENTRAL DISPATCHING
14698 Galaxie Avenue, Apple Valley, MN 55124
952-432-7132 • FAX 952-432-7530

Resolution Adopted By The

Board of Directors of

AVR, Inc.

The undersigned Secretary of AVR, Inc. (the "Corporation") hereby certifies that the following resolutions were duly adopted by the Board of Directors of the Corporation at a meeting of the Board of Directors held October 30, 2006, and that such resolutions have not been modified or rescinded as of the date hereof:

WHEREAS, the Corporation, as an inducement and motivation to its key managerial and highly compensated employees, has in the past entered into several deferred compensation agreements with three key management employees (Melvin Ammon, R. Stephen Linegar, and James M. Cordes, collectively the "Affected Employees") in separate agreements with each Affected Employee (hereinafter collectively referred to as the "Prior Agreements"); and

WHEREAS, recent changes in the tax law as a result of the passage of Internal Revenue Code (the "Code") § 409A would result in negative tax consequences to the Affected Employees on the benefits conferred under such Prior Agreements if the Prior Agreements are not replaced with new arrangements that comply with the current legal requirements (collectively the "New Agreements");

THEREFORE, BE IT RESOLVED, that the Prior Agreements are hereby frozen effective December 31, 2004, that all benefits vested pursuant to the terms of the Prior Agreements as of December 31, 2004 shall continue to be governed by the terms of such Prior Agreements (which shall be operated as "grandfathered" arrangements as permitted under the transitional rules for Code § 409A, and that the Prior Agreements are otherwise superceded by the terms of the New Agreements except as specifically provided for in the terms of the New Agreements;

FURTHER RESOLVED, that the form of New Agreements presented to this meeting for the Affected Employees are hereby approved and adopted to be effective January 1, 2005 as permitted under the transition rules set forth in Code § 409A and IRS guidance issued thereunder;

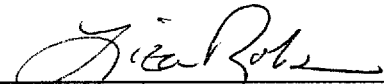
FURTHER RESOLVED, that Board of Directors hereby delegates its authority to Peter Fischer, and any other proper officers of the Corporation as appointed by Mr. Fischer, to be authorized to act on behalf of the Corporation and directed to execute the New Agreements with the Affected Employees on behalf of the Corporation as the plan administrator (the "Administrator") of the New Agreements; and

FURTHER RESOLVED, that the Administrator shall be instructed to take such actions as are deemed necessary and proper in order to implement the New Agreements, including

preparing and submitting a "Top Hat" plan exemption submission to the Department of Labor if applicable, securing legal and accounting advice as needed to assure the compliance of the New Agreements, and to set up adequate accounting and administrative procedures to provide benefits under the New Agreements as well as any accounting and administrative procedures required for the operation of the Prior Agreements as grandfathered arrangements until all benefits under such Prior Agreements are exhausted.

IN WITNESS WHEREOF, the undersigned hereto sets his hand and seal of the Corporation in Minnesota on Oct 30, 2006.

AVR, Inc.

By: 
Its: ~~Secretary~~ President

UNITED MAIL™



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AVR, INC.

14698 Galaxie Avenue
Apple Valley, Minnesota 55124

TO: Employee Benefits Security Admin.

Room N-1513

U.S. Dept of Labor

200 Constitution Ave NW

Washington, DC 20210