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ARMSTRONG TEASDALE LLP
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MISSOURI | KANSAS | ILLINOIS | NEVADA | WASHINGTON, DC | SHANGHAI

ATTORNEYS AT LAW

December 6, 2006

**VIA REGISTERED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Employee Benefit Security Administration
U.S. Department of Labor
200 Constitution Avenue, N.W.
Room N-5644
Washington, D.C. 20210

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**Re: R. G. Brinkmann Company (d/b/a Brinkmann Constructors)
EIN: 43-1321222**

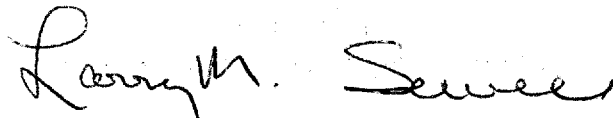
Ladies and Gentlemen:

In accordance with Regulation 2520.104-23(b), enclosed please find the statement complying with the reporting and disclosure requirement of Part 1 of ERISA with respect to unfunded agreements maintained for certain managerial employees adopted on September 30, 2006.

We understand that R. G. Brinkmann Company is exempt from filing Form 5500s with respect to this plan. If our understanding is not correct, please call or write me to discuss this matter.

If you should have any questions, please feel free to call.

Sincerely,



Larry M. Sewell

LMS/jam
Enclosures

cc: Jack Smith
Herman Rapert, CPA

R. G. BRINKMANN COMPANY
(d/b/a Brinkmann Constructors)
EIN: 43-1321222

In accordance with Regulation 2520.104-23(b) which exempts certain top-hat plans from the reporting and disclosure statements of Title I of ERISA, the following is provided:

1. R. G. Brinkmann Company (d/b/a Brinkmann Constructors)
16650 Chesterfield Grove Road, Suite 100
Chesterfield, Missouri 63005
2. EIN: 43-1321222
3. On September 30, 2006, R. G. Brinkmann Company entered into unfunded agreements providing unfunded deferred compensation for seven (7) managerial employees.



ARMSTRONG TEASDALE LL

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ATTORNE

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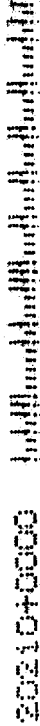
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