



U.S. DEPARTMENT OF LABOR
OFFICE OF PENSION AND WELFARE BENEFITS ADMINISTRATION

IRWIN & LEIGHTON, INC 06 DEC 27 AM 11:56

Construction Services

December 14, 2006

Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513 – Public Disclosure Room
United States Department of Labor
200 Constitution Avenue, N.W.
Washington, D C 20210

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

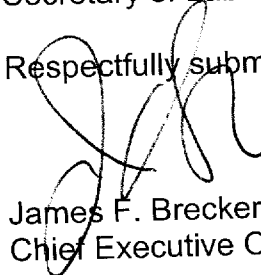
Dear Sir or Madam:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Parts 1, Title 1, as provided for an unfunded plan for a select group of management or highly compensated employees in the DOL. Regulation 2520-104-23 the following information is provided:

1. The name of the employer is:
Irwin & Leighton, Inc.
2. The mailing address of the employer is:
1030 Continental Drive
King of Prussia, PA 19406
3. The employer's federal identification number (EIN) is:
23-2451926
4. The number of plans and the number of participants in each plan is:
1 plan covering 15 employees. The above named employer maintains this plan primarily for the purpose of providing deferred compensation benefits to a select group of management or highly compensated employees.

The employer will send a copy of all plan documents and agreements to the Secretary of Labor, upon request.

Respectfully submitted,


James F. Brecker, Jr.
Chief Executive Officer

JFB/lac
Main Office: 1030 Continental Drive, King of Prussia, PA 19406 • Tel: 610-989-0100 • Fax: 610-989-0200
Satellite Offices: Baltimore, MD • Lancaster, PA • Princeton, NJ
E-Mail: info@irwinleighton.com • Website: www.irwinleighton.com

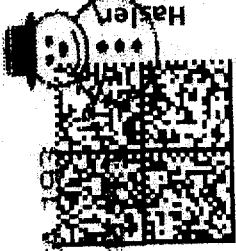
IRWIN & LEIGHTON, INC.

1030 Continental Drive
King of Prussia, PA 19406



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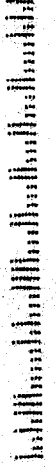
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