



Stewart Construction, L.L.C.

General and Industrial Contractors

1040 Peters Road
Harvey, Louisiana 70058

2520080800527

P.O. Box 1120
Harvey, LA 70059
Phone (504) 361-5960
Fax (504) 366-7477

March 20, 2007

Top Hat Exemption
Pension & Welfare Benefit Administration
Room N-1513
US Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

0711181110

Gentlemen:

This is to notify you that Stewart Construction, LLC has adopted a plan of deferred compensation for an executive employee. In the event that this is considered an ERISA plan, we are providing the following statement pursuant to DOL Reg. §2520.104-23.

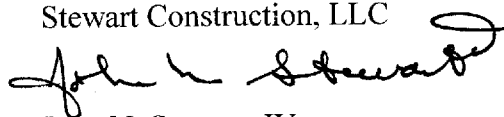
The name and address of the employer is:

Stewart Construction, LLC
1040 Peters Road
Harvey, LA 70058

The employer's EIN is 72-0970013.

<u>Name of Plan</u>	<u>Number of Employees</u>
Stewart Construction, LLC Deferred Compensation Plan for Scott B. Stewart	1

Sincerely yours,

Stewart Construction, LLC

John N. Stewart, IV
President

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Louisiana Contractors Lic. # 17540
Mississippi Contractors Lic. # 6526 Alabama Contractors Lic. # 19543

