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HAYWOOD SCOTT
1876-1964
A. E. SPENCER, JR.
1902-1964
JOHN W. SCOTT
1906-1996
FREDERICK H. LAAS
1935-2001

WWW.SSDLAWYERS.COM

OF COUNSEL:
ALEXANDER B. CURCHIN

May 31, 2007

Top-Hat Plan Exemption
EBSA
Room N-1513
U.S. Department of Labor
200 Constitution Ave., NW
Washington, D.C. 20210

07 JUN -7 PM 12:49

Employer: Crossland Construction Company, Inc.
833 S. East Ave.
Columbus KS, 66725
Employer EIN: 48-0908190

The Employer maintains Plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans: 2
Number of Employees in Plans: 7

Sincerely,


Jeff Heil

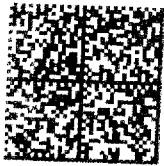
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JOPLIN, MISSOURI 64802-0278



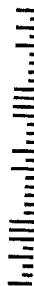
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