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October 8, 2007

Top Hat Plan Exemption,
EBSA, Room N-1513
U.S. Department of Labor
200 Constitution Ave., NW
Washington DC 20210-0002

Re: Laborers' International Union, Local 261
Deferred Compensation Plan


Dear Sir or Madam:

Pursuant to Department of Labor regulations section 2520.104-23, as authorized by section 110 of ERISA, I am filing this notice on behalf of Laborers' International Union, Local 261 with respect to the Laborers' International Union, Local 261 Deferred Compensation Plan, an unfunded deferred compensation plan that was originally adopted by the employer on September 18, 1990, and amended and restated as of January 1, 2007.

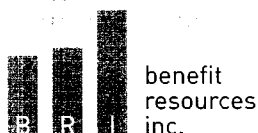
The employer's name and address are Laborers' International Union, Local 261, 3271 18th St., San Francisco 94110. The employer's federal tax identification number is 94-0402185. The employer maintains the plan as a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains one such plan and the plan covers six employees.

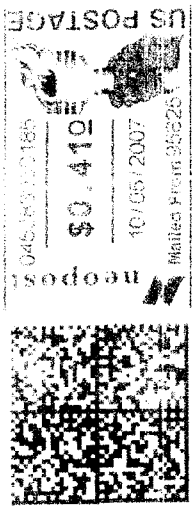
Contact our office if you have any questions, or if you require additional information about this plan.

Sincerely,


Beth Harrington, QPA
President

cc:
/bkh





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10/06/2007
Mailed From 35325

