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ATTORNEYS AT LAW

2520082042025

February 5, 2008

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Certified Mail, Return Receipt Requested

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

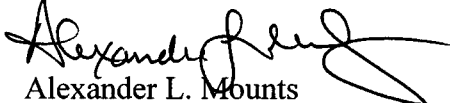
Re: Ancon Construction Co., Inc.
2146 Elkhart Road
Goshen, Indiana 46526
EIN: 35-1361712

Ladies and Gentlemen:

The statement enclosed as Exhibit A constitutes a request to the Department of Labor that the above-named employer be permitted to use the alternative method of compliance with respect to the Phantom Stock Plan of Ancon Construction Co., Inc. (the "Plan"). The Plan, which was adopted on December 18, 2007, effective as of June 1, 2006, is the second "top hat" plan to be adopted by the Plan sponsor.

Please review and file this statement in accordance with Department of Labor Regulation §2520.104-23. Ancon Construction Co., Inc. will provide a copy of the Plan and any related grants to the Secretary of Labor on request. If you have any questions, please contact the undersigned.

Sincerely,


Alexander L. Mounts

Enclosure

cc: Rhett M. Fisher, Controller

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EXHIBIT A

**STATEMENT OF ALTERNATIVE METHOD OF FILING
FOR
PHANTOM STOCK PLAN OF ANCON CONSTRUCTION CO., INC.**

1. Employer: Ancon Construction Co., Inc.
2. Address: 2146 Elkhart Road
Goshen, Indiana 46526
3. Employer Identification Number: 35-1361712

DECLARATION

Ancon Construction Co., Inc. (the "Company") declares:

That the Company now maintains two non-qualified, unfunded deferred compensation plan, in the form of "top hat" deferred compensation plan, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

That this filing relates to a new unfunded deferred compensation plan sponsored by the Company which was adopted on December 18, 2007, effective as of June 1, 2006.

That there is presently one executive employee who is participating under such plan.



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RETURN RECEIPT REQUESTED



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TO

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