

J & S CONSTRUCTION COMPANY, INC.**1080 SOUTH WILLOW AVENUE
COOKEVILLE, TENNESSEE 38501****TELEPHONE: (931) 538-7475
FACSIMILE: (931) 528-5997**

08 FEB 13 AM 9:04

January 1, 2008

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: J & S Construction Company, Inc. Top Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: J & S Construction Company, Inc.
2. Employer Address: 1080 South Willow Avenue
Cookeville, Tennessee 38501
3. Employer EIN: 62-0864322
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 1
6. Number of Employees in Plan: 1

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a) (1) of ERISA.

Sincerely,

J & S CONSTRUCTION COMPANY, INC.

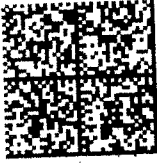
By: 

John D. Stites II
Chief Executive Officer

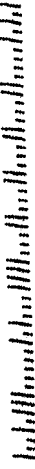
We Build Relationships.
JIS CONSTRUCTION
COOKEVILLE, TN
1090 South Willow Avenue • Cookeville, TN 38501 • (931) 528-7475



UNITED STATES POSTAGE
FIRST CLASS
PERMIT NO. 100
COOKEVILLE, TN
\$ 00.41⁰
02 1M
0004213951 JAN 30 2008
MAILED FROM ZIP CODE 38501



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



20210+0000