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February 19, 2008

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

In accordance with the Employee Retirement Income Security Act of 1974 (ERISA) Section 110, and ERISA Regulations 2520.104-23, we are submitting the following information as an alternative method of compliance with the reporting and disclosure requirements of Part 1, Title 1, of ERISA, for an unfunded Plan maintained by the employer as follows:

Happe & Sons Construction, Inc.
FEIN: 35-1755614
3225 Claremont Avenue
Evansville, Indiana 47712

The above-named employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

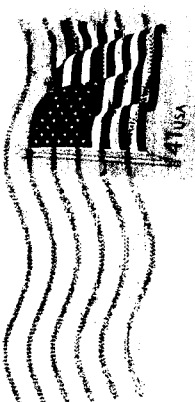
The above-named employer maintains one Plan that covers four management or highly compensated employees.

As required by Section 104(a)(1) of ERISA, the employer will provide Plan Documents to the Secretary of Labor upon request.

HAPPE & SONS CONSTRUCTION, INC.

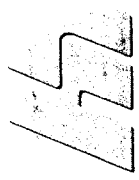


Jeff Happe



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TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFIT SECURITY ADMINISTRATION,
ROOM N-1513
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210



**HARDING, SHYMANSKI
AND COMPANY, P.S.C.**

Certified Public Accountants
and Consultants

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P.O. Box 3677
Evansville, IN 47735-3677