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December 30, 2008

Top Hat Plan Exemption
Pension and Welfare Benefit Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. §2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer:

J.D.R. Enterprises, Inc.
292 South Main Street
Suite 200
Alpharetta, Georgia 30004

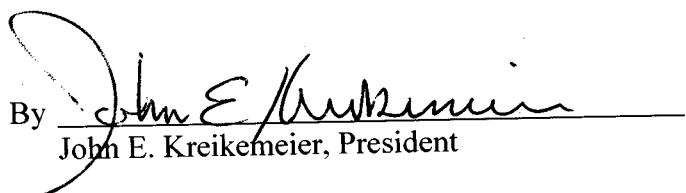
Employer Identification Number: 58-1485559

J.D.R. Enterprises, Inc. maintains a plan primarily for the purpose of providing deferred, retirement compensation for a select group of management or highly compensated employees.

Number of Plans and Participants in Each Plan: One Plan covering 2 participants.

Said plan was adopted effective January 1, 2008.

J.D.R. Enterprises, Inc.

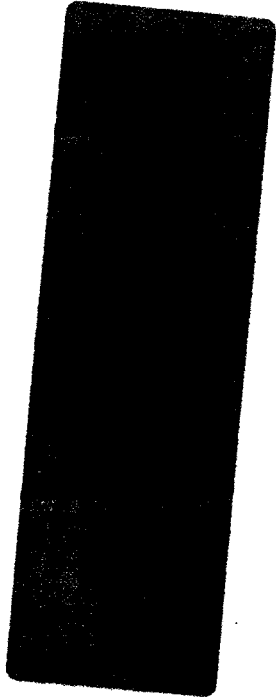
By 
John E. Kreikemeier, President

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