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March 18, 2013

Via Registered Mail
No. RE 394 139 450 US

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

2013 MAR 29 PM 4:19
EBSA/REGISTRATION


Re: Top Hat Plan Disclosure Filing for the Concord General Contracting, Inc. 2013 Key Employee Retention Plan

Gentlemen:

Enclosed herewith is a Top Hat Plan Disclosure filing for the above-mentioned plan.

Very truly yours,

ONSAGER, WERNER & OBERG, P.L.C.

By 
Robert J. Werner

RJW/psw

Enclosure

cc: Eric Peterson

2-26, 2013

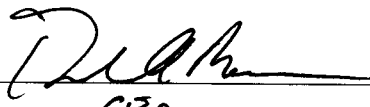
Top-Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

Gentlemen:

Pursuant to DOL Reg. § 2520.104-23, we are hereby filing this statement with the Secretary of Labor in order to satisfy the reporting and disclosure requirements of Part 1 of Title I of ERISA with respect to the Concord General Contracting, Inc. 2013 Key Employee Retention Plan (the "Plan"). Our statement required by DOL Reg. § 2520.104-23 is as follows:

- (1) Name of employer sponsoring the Plan:
Name: Concord General Contracting, Inc.
- (2) Address: 4215 East McDowell Road, Suite 201
Mesa, AZ 85215
- (3) Tax identification number of the employer sponsoring the Plan: 86-0281104.
- (4) The employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated individuals.
- (5) The employer maintains no other deferred compensation plan that fits within the plan description in (4) above.
- (6) The Plan will cover three (3) employees as of its February 1, 2013, effective date.

Concord General Contracting, Inc.

By 
Its CEO

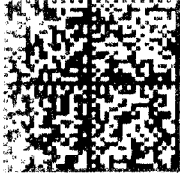
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