

2019 JUN 16 10:10:18

June 17, 2019

Via FedEx

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, SW, N-1515
Washington, DC 20210

2520192040082

Re: DFVCP filing for a Top Hat Plan

Dear Sir or Madam:

The purpose of this letter is to make a DFVCP filing in accordance with the DOL's instructions dated May 15, 2019¹ on behalf of our client, Choate Construction Company, respecting its Stock Appreciation Right Plan.

Pursuant to §2520.104-23,

1. Company Name and Address:

Choate Construction Company
8200 Roberts Drive
Atlanta, GA 30350

2. Company EIN: 58-1851823

3. The Company maintains one plan which is primarily for the purpose of providing deferred compensation for a select group of the Company's management or highly compensated employees, which is the Choate Construction Company Stock Appreciation Right Plan (the "Plan").

4. The Plan is the only plan which the Company maintains which is primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

¹ Frequently Asked Questions about the Delinquent Filer Voluntary Correction Program from the US Department of Labor Employee Benefits Security Administration dated May 15, 2019.

5. The Plan was effective as of January 1, 2016 and 11 employees currently participate in the Plan.
6. The Choate Construction Company will provide Plan documents to the Secretary of Labor upon request.

There are 3 attachments to this letter —

Attachment A is a power of attorney on IRS Form 2838.

Attachment B is a Taylor English Duma LLP check for \$750 made payable to the US Department of Labor.

Attachment C is a Form 5500 which has been completed only to the extent called for in the DOL instructions dated May 15, 2019.

If you have any questions about this filing or this letter, please contact the undersigned at 678.336.7140.

Sincerely,



Donald S. Kohla

cc: Michael J. Hampton
W. Dennis Summers

ATTACHMENT A

Form **2848**
 (Rev. January 2018)
 Department of the Treasury
 Internal Revenue Service

**Power of Attorney
 and Declaration of Representative**

OMB No. 1545-0150

For IRS Use Only

Received by: _____

Name _____

Telephone _____

Function _____

Date / /

▶ Go to www.irs.gov/Form2848 for instructions and the latest information.

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer Information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address		Taxpayer identification number(s)	
Choate Construction Company 8200 Roberts Drive Atlanta, GA 30350		58-1851823	
		Daytime telephone number	Plan number (if applicable)
		678.892.1200	002

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address	CAF No. 6505-01197
Donald S. Kohla, c/o Taylor English Duma LLP 1600 Parkwood Circle, Suite 200 Atlanta, GA 30309	PTIN _____ Telephone No. 678.336.7140 Fax No. 770.434.7376
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____
W. Dennis Summers, c/o Taylor English Duma LLP 1600 Parkwood Circle, Suite 200 Atlanta, GA 30309	PTIN _____ Telephone No. 678.336.7270 Fax No. 770.434.7376
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____
(Note: IRS sends notices and communications to only two representatives.)	PTIN _____ Telephone No. _____ Fax No. _____
Name and address	CAF No. _____
(Note: IRS sends notices and communications to only two representatives.)	PTIN _____ Telephone No. _____ Fax No. _____
	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
DFVCP Filing for Choate Construction Company Stock Appreciation	5500	2016-2018
Right Plan		

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Use Not Recorded on CAF**

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): Access my IRS records via an Intermediate Service Provider; Authorize disclosure to third parties; Substitute or add representative(s); Sign a return;

Other acts authorized: _____

ATTACHMENT C

<p>Form 5500</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2018</p> <hr/> <p>This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information	
For calendar plan year 2018 or fiscal plan year beginning	and ending
<p>A This return/report is for:</p> <p><input type="checkbox"/> a multiemployer plan <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)</p> <p><input type="checkbox"/> a single-employer plan <input type="checkbox"/> a DFE (specify) _____</p> <p>B This return/report is:</p> <p><input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report</p> <p><input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)</p> <p>C If the plan is a collectively-bargained plan, check here. <input type="checkbox"/></p> <p>D Check box if filing under:</p> <p><input type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> the DFVC program</p> <p><input type="checkbox"/> special extension (enter description)</p>	

Part II Basic Plan Information—enter all requested information	
<p>1a Name of plan</p> <p>Choate Construction Company Stock Appreciation Right Plan</p>	<p>1b Three-digit plan number (PN) ▶ 888</p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan)</p> <p>Mailing address (include room, apt., suite no. and street, or P.O. Box)</p> <p>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)</p> <p>Choate Construction Company 8200 Roberts Drive Atlanta, GA 30350</p>	<p>1c Effective date of plan 1/1/2016</p> <p>2b Employer Identification Number (EIN) 58-1851182</p> <p>2c Plan Sponsor's telephone number 678 892 1200</p> <p>2d Business code (see instructions)</p>

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE			
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<i>Michael J. Hampton</i>	6/12/19	Michael J. Hampton
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1), 6a(2), 6b, 6c, and 6d).	
a(1) Total number of active participants at the beginning of the plan year	6a(1)
a(2) Total number of active participants at the end of the plan year	6a(2)
b Retired or separated participants receiving benefits	6b
c Other retired or separated participants entitled to future benefits	6c
d Subtotal. Add lines 6a(2), 6b, and 6c	6d
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e
f Total. Add lines 6d and 6e	6f
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the Instructions:

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

b General Schedules

- (1) R (Retirement Plan Information)
- (2) MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

- (1) H (Financial Information)
- (2) I (Financial Information - Small Plan)
- (3) A (Insurance Information)
- (4) C (Service Provider Information)
- (5) D (DFE/Participating Plan Information)
- (6) G (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) Yes No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) Yes No

11c Enter the Receipt Confirmation Code for the 2018 Form M-1 annual report. If the plan was not required to file the 2018 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

