

**“TOP-HAT” PLAN  
EXEMPTION FROM  
ERISA REPORTING AND  
DISCLOSURE REQUIREMENTS**

**2520032901110**

**NOTIFICATION**

NOTICE TO: Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

EMPLOYER: Kimball Management Corporation  
2839 West California Ave.  
Salt Lake City, Utah 84014

EIN: 74-3036721

PLAN NAME: Kimball Management Corporation Deferred Compensation  
Plan

NUMBER OF EMPLOYEES IN THE PLAN: 3

**STATEMENT:**

The Employer hereby declares that the above referenced plan is being maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This plan will be made available for production to the U.S. Department of Labor on request.

DATED: 5/1/2002

KIMBALL MANAGEMENT CORPORATION

  
\_\_\_\_\_  
Mark C. Oviatt, President

CALLISTER NEBEKER  
& McCULLOUGH

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

GATEWAY TOWER EAST SUITE 900

10 EAST SOUTH TEMPLE

SALT LAKE CITY, UTAH 84133

TELEPHONE 801-530-7300

FAX 801-364-9127

LOUIS H. CALLISTER  
GARY R. HOWE  
L. S. McCULLOUGH, JR.  
FRED W. FINLINSON  
DOROTHY C. PLESHE  
JEFFREY N. CLAYTON  
JAMES R. HOLBROOK  
W. WALDAN LLOYD  
JEFFREY L. SHIELDS  
RICHARD T. BEARD  
STEVEN E. TYLER  
CRAIG F. McCULLOUGH  
GEORGE R. SUTTON  
RANDALL D. BENSON  
GEORGE E. HARRIS, JR.<sup>1</sup>  
PAUL H. SHAPHREN  
DAMON E. COOMBS  
CYNTHIA J. CRASS  
BRIAN W. BURNETT  
CASS C. BUTLER

LYNDA COOK  
JOHN H. REES  
MARK L. CALLISTER<sup>2</sup>  
MARTIN R. DENNEY  
JAN M. BERGESON  
LAURIE S. HART  
WILLIAM H. CHRISTENSEN  
GLEN F. STRONG<sup>3</sup>  
JAMES D. GILSON<sup>4</sup>  
CRAIG T. JACOBSEN  
JOHN B. LINDSAY  
DOUGLAS K. CUMMINGS  
ZACHARY T. SHIELDS  
JEANENE F. PATTERSON<sup>5</sup>  
JAMES E. MERRELL  
DAVID R. YORK  
LEE S. McCULLOUGH, III  
JENNIFER WARD  
LEONARD J. CARSON  
CHRISTIAN W. CLINGER<sup>6</sup>

OF COUNSEL  
GERI A. ALLISON  
LUCY KNIGHT ANDRE  
T. RICHARD DAVIS  
EARL P. STATEN

LOUIS H. CALLISTER, SR.  
(1904-1983)

FRED L. FINLINSON  
(1906-1995)

RICHARD H. NEBEKER  
(1924-1998)

TO CALL WRITER DIRECT

<sup>1</sup> ALSO MEMBER MISSOURI BAR  
<sup>2</sup> ALSO MEMBER CALIFORNIA BAR  
<sup>3</sup> ALSO MEMBER ILLINOIS BAR  
<sup>4</sup> ALSO MEMBER COLORADO AND WASHINGTON D.C. BARS  
<sup>5</sup> ALSO MEMBER NEW YORK AND DELAWARE BARS  
<sup>6</sup> ALSO MEMBER NEBRASKA BAR

May 3, 2002

Pension and Welfare Benefits Administration  
Top Hat Plan Exemption  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

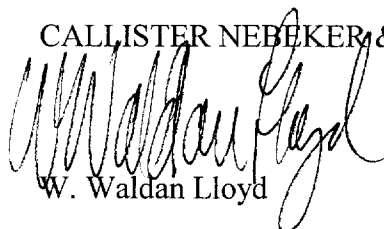
Re: Kimball Management Corporation Deferred Compensation Plan

Dear Gentlemen:

Enclosed is a Top Hat Exemption Notification for the above referenced deferred compensation plan. This Notification is being submitted in order to exempt the plans from ERISA reporting and disclosure requirements. Please contact the undersigned if you have any questions about this Notification or require any further information.

Sincerely,

CALLISTER NEBEKER & MCCULLOUGH



W. Waldan Lloyd

Enclosures

cc: