

**BAKER & DANIELS**  
EST. 1863

2520032902846

300 NORTH MERIDIAN STREET, SUITE 2700 · INDIANAPOLIS, INDIANA 46204-1782 · (317) 237-0300 · FAX (317) 237-1000 · www.bakerdaniels.com

U.S. DEPT. OF LABOR  
ERISA PUBLIC DISCLOSURE  
02 FEB 28 AM 11:38

MICHAEL J. MACLEAN  
DIRECT (317) 237-1331  
e-mail: mjmaclea@bakerd.com

INDIANAPOLIS  
FORT WAYNE  
SOUTH BEND  
ELKHART  
WASHINGTON, D.C.  
QINGDAO, P.R. CHINA

**BY CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

February 8, 2002

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

Re: Top Hat Statement for Superior Oil Company, Inc.

To Whom It May Concern:

Department of Labor Regulation § 2520.104-23 prescribes an alternative method of compliance with ERISA's reporting and disclosure requirements for unfunded pension plans maintained for a select group of management or highly compensated employees. In accordance with that regulation, Superior Oil Company, Inc. declares the following:

<b>Name of Plan:</b>	Superior Oil Company, Inc. Supplemental Retirement Income Plan
<b>Federal Identification Number Assigned by IRS to Employer:</b>	35-0697390
<b>Name, Address and Telephone Number of Employer:</b>	Superior Oil Company, Inc. 400 West Regent Street Indianapolis, IN 46225 317-781-4400
<b>Purpose and Number of Employees in Plan:</b>	The Employer maintains the Superior Oil Company, Inc. Supplemental Retirement Income Plan that is the subject of this filing primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. The Plan consists of individual agreements with four employees.

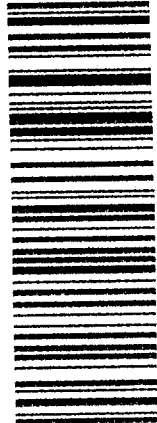
Very truly yours,



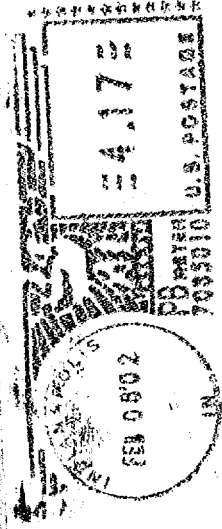
Michael J. MacLean

MJM/sjd

**CERTIFIED MAIL**



7000 0520 0013 3375 6062



**BAKER & DANIELS**

300 North Meridian Street, Suite 2700  
Indianapolis, Indiana 46204-1782

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