

KING & SPALDING

191 PEACHTREE STREET
ATLANTA, GEORGIA 30303-1763
TELEPHONE: 404/572-4600
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U.S. DEPT. OF LABOR
02 MAR 11 PM 1:57

DIRECT DIAL:
404/572-3592

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404/572-5157

February 21, 2002

**CERTIFIED MAIL: RETURN
RECEIPT REQUESTED**

2520032903015

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 Plan Exemption
Houston McLane Company, Inc.
Enron Field
501 Crawford
Houston, Texas 77002
EIN: 74-2051157

Dear Sir or Madam:

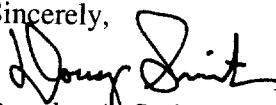
We are submitting this letter on behalf of our client, Houston McLane Company, Inc. (the "Company"), in accordance with DOL Reg. § 2520.104-23.

On November 1, 2001, the Company entered into a Post-Employment Distribution Agreement (the "Agreement") with an executive of the Company.

In the event the Department of Labor were to construe the Agreement as a pension plan subject to ERISA, this letter is to notify you (in accordance with DOL Reg. § 2520.104-23) that the Agreement is primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Company. The Agreement has one employee participant. The Company has no other deferred compensation plans for a select group of management or highly compensated employees.

The Company will provide a copy of the Agreement to the Secretary of Labor upon request.

Sincerely,


Douglas A. Smith

DAS:

cc: Mr. Mike Anders
Mr. William A. Musgrove



7000 1670 0009 4078 4328



05966.018001

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