

Peppermill Casinos, Inc.

CORPORATE OFFICES • 90 WEST GROVE ST. • SUITE 200 • RENO, NEVADA 89509-4003

2520032905181

February 22, 1999

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

Dear Sir:

The purpose of this filing is to comply with the reporting and disclosure requirements of Part I of Title I of ERISA with respect to an unfunded or insured pension plan maintained for a select group of management or highly compensated employees. This filing is intended to comply with DOL Reg. 2520.104-23.

This Plan, **Peppermill Casinos Inc. Deferred Compensation Plan 002**, is maintained by **Peppermill Casinos, Inc.**, whose full address is **90 W. Grove Street, Reno, NV 89509**. The employer identification number (EIN) assigned by the Internal Revenue Service is **88-0302737**.

The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of deferred compensation plans maintained by the employer is **2**. There are 24 participating employees in Plan 001 and 29 participating employees in Plan 002; however Plan 001 has been frozen in light of the new Plan 002. In accordance with Section 104(a)(1) of ERISA, the employer will provide Plan documents to the Secretary of Labor upon request.

Sincerely,



Susan Cangurel
Corporate Vice President of Human Resources
Plan Administrator

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