

2520040762900

WESTERN POCAHONTAS PROPERTIES LIMITED PARTNERSHIP

601 JEFFERSON STREET, SUITE 3600
HOUSTON, TX 77002
(713) 751-7500

December 11, 2003

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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

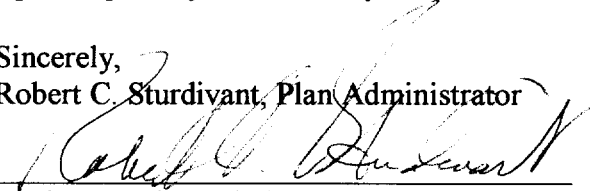
**RE: Western Pocahontas Properties Limited Partnership
600 Jefferson Street
Suite 2300
Houston, Texas 77002]
EIN: 76-0205573**

Ladies and Gentlemen:

Pursuant to 29 C.F.R. § 2520.104-23(b)(1), you are hereby notified that the above-referenced employer maintains one plan primarily for the purpose of providing deferred compensation for a select group of its management or highly compensated employees. The plan is the Quintana Minerals Corporation Deferred Compensation Plan, in which the above-referenced employer participates. This plan currently benefits 16 employees.

The plan documents will be provided upon request by the Secretary of Labor.

Sincerely,
Robert C. Sturdivant, Plan Administrator


Chairman, Plan Administrative Committee,
Quintana Minerals Corporation Deferred
Compensation Plan, as Plan Administrator

Henington, TX 77062



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EMPLOYEE BENEFITS SECURITY
ADMINISTRATION
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