



2520040764969

Denver Roller, Inc.

December 22, 1992

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

231646

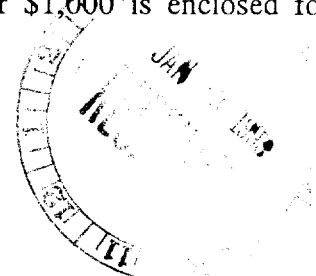
Dear Sir:

In accordance with Department of Labor Reg. Sec. 2520.104-23, Denver Roller, Inc. located at 901 Marshall, Little Rock, AR 72202, and assigned EIN 71-0403729 by the Internal Revenue Service hereby declares that it maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees covered under the Voluntary Deferred Compensation Plan is four.

The filing of this statement is intended solely to comply with Reg. Sec. 2520.104-23 to the extent it applies, and may not, by itself, be treated as an admission by Denver Roller, Inc. that the arrangements described herein are "employee pension benefit plans" subject to the Employee Retirement Income Security Act of 1974, as amended. A check for \$1,000 is enclosed for payment of the civil penalty.

Sincerely,

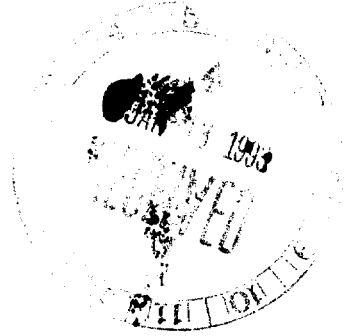
Bill Booker
Vice President & Controller



To Serve As We Would Be Served

901 Marshall • Little Rock, Arkansas 72202 • (501) 374-0818

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