

FULBRIGHT & JAWORSKI L.L.P.

A REGISTERED LIMITED LIABILITY PARTNERSHIP

1301 MCKINNEY, SUITE 5100
HOUSTON, TEXAS 77010-3095

TELEPHONE: 713/651-5151
FACSIMILE: 713/651-5246

MARK S. MILLER
PARTNER

INTERNET ADDRESS:
mmiller@fulbright.com

DIRECT DIAL: 713/651-5617

U.S. DEPT. OF LABOR
P.W.B.A./PUBLIC LAW 96-354
00 MAY 31 1997
HOUSTON
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May 16, 2000

CERTIFIED MAIL NO. P 972 937 071
RETURN RECEIPT REQUESTED

2520042390913

Re: **GC Services Limited Partnership Deferred Award Plan**

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U. S. Department of Labor
200 Constitution Ave., N.W.
Washington, D.C. 20210

Dear Sir or Madam:

This letter is being submitted on behalf of GC Services Limited Partnership. In accordance with the Department of Labor Regulation Section 2520.104-23, this letter will serve as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

1. The name and address of the employer is GC Services Limited Partnership, 6330 Gulfon, Houston, Texas 77081.
2. The employer identification number assigned by the Internal Revenue Service to the employer is 76-0199626.
3. The employer declares that it maintains this Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. There are seventeen (17) employees in this Plan.
5. The employer also maintains one other plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There are twenty-six (26) employees in this plan.

Very truly yours,



Mark S. Miller

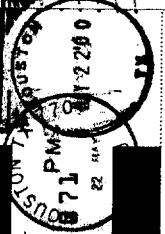
MSM/sps

cc: Ms. Janet Eckmann

MARK S. MILLER
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