

2520042391662

McCARTHY GROUP, INC.

ONE PACIFIC PLACE, SUITE 450

1125 SOUTH 103rd STREET

OMAHA, NEBRASKA 68124-1071

January 28, 2000

CERTIFIED MAIL

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 or Madam:

In accordance with Department of Labor Regulation Section 2520.104-23, McCarthy Group, Inc., whose employer identification number is 47-0697955, declares that it maintains the Deferred Compensation Plan (the "Plan") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of McCarthy Group, Inc. and any related employers who adopt the Plan. As of the date of this statement, the Plan covers 4 employees. McCarthy Group, Inc. maintains no other such plans.

The Plan is maintained in accordance with written plan documents that will be provided to the Secretary of Labor on request as required by Sec. 104(a)(1) of the Employee Retirement Income Security Act of 1974.

Sincerely,

McCarthy Group, Inc.

By Michael McCarthy
Title Chairman

106540

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P 392 879 538

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