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WRITER'S DIRECT NUMBER: (303) 299-8114

April 28, 1999

2520042392104

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Adoption of Deferred Compensation Plan

Dear Sir or Madam:

In compliance with Department of Labor Regulation Section 2520.104-23, notice hereby is given that Kenneth Kendal King Foundation has adopted a deferred compensation arrangement for the benefit of a select group of management or highly compensated employees. The information requested by that regulation is as follows:

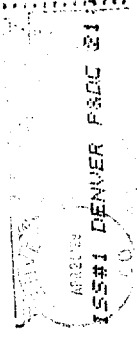
1. Name and Address of Employer: Kenneth Kendal King Foundation
900 Pennsylvania
Denver, CO 80203
2. Employer's EIN: 84-1148157
3. Declaration: The employer currently maintains three plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Each plan covers one employee.

Sherman & H.

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