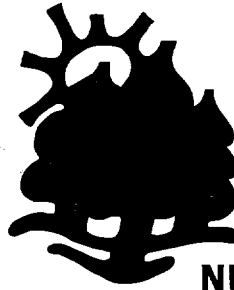


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**TREE TOP**  
**NURSERY & LANDSCAPING, INC.**

5910 EAST 37TH NORTH • WICHITA, KANSAS 67220  
(316) 686-7491 • FAX: (316) 686-9625

March 31, 2004

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
United States Department of Labor  
200 Constitution Avenue N.W.  
Washington, D.C. 20210

Re: Top Hat Exemption

To Whom It May Concern:

In compliance with 29 C.F.R. & 2520-104-23, Tree Top Nursery and Landscape, Inc. (the "Employer") provides the following information:


The Employer maintains a plan primarily for the purpose of providing unfunded deferred compensation for a select group of management or highly compensated employees. There are presently twelve (12) Plans covering a total of twelve (12) employees. Other employees may be eligible in the future.

The Employer's address is 5910 E. 37th St. North, Wichita, Kansas 67220. The Employer's employer identification number is 48-0829123.

The Employer will provide plan documents to the Secretary of Labor upon request.

Sincerely,

TREE TOP NURSERY & LANDSCAPE, INC.

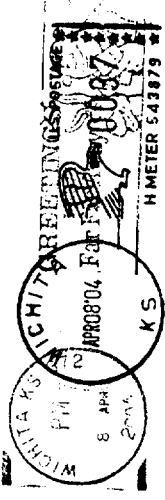
  
Ronald D. Matney  
President

RM/jf



STINSON  
MORRISON  
HECKER LLP

600 Commerce Bank Center • 150 N. Main • Wichita, KS 67202-1320



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