



06 JUL 27 2004

June 22, 2004

200 Constitution Avenue NW
Washington, D.C. 20210

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Dear DOL:

I am writing this letter to declare that Imperial Coffee Services, Inc. is offering a Top Hat Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There will be one plan named "Imperial - NQDC Plan" and will have two participants.

Imperial Coffee Services, Inc address is: 2020 N. Mingo Tulsa, OK 74117. It's EIN # 73-1310190

P.D.H.
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Sincerely,

Paul D. Humphrey
Paul D. Humphrey
Chief Financial Officer

Imperial Coffee Services, Inc.
2020 N. Mingo
Tulsa, OK 74115



RETURN TO SENDER
REQUIRED

Top-Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
1200 Constitution Avenue NW
Washington, DC 20210