

# COMPRESSED GAS ASSOCIATION

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August 11, 2004

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

2520043381516

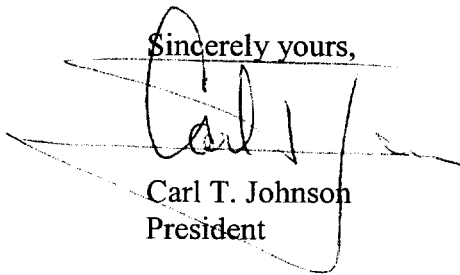
Re: Deferred Compensation Plan

To whom it may concern:

As prescribed by Labor Regulation Section 2520.104-23, we are writing to advise you that we have established a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. We maintain one such plan that covers three employees at present. Our Federal Identification Number is 13-0594100.

Please let me know if you would like a copy of our plan document or any other information. Thank you.

Sincerely yours,

  
Carl T. Johnson  
President

8/11/04



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