



2520043384841

December 17, 2004

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

RE: MC Lioness Realty Group, LLC Supplemental Executive Retirement Plan

Dear Sir/Madam:

Please be advised that MC Lioness Realty Group, LLC, 114 W. 11th Street, Suite 200, Kansas City, Missouri 64105, EIN: 05-0542586, has adopted the above Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan was adopted on December 1, 2004. This is a single plan currently covering 1 employee.

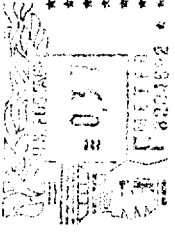
If further information is required, please contact the undersigned.

Sincerely,

MC LIONESS REALTY GROUP, LLC

By: _____


Secretary



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