

2520043385240



Susan E. Parsons
Secretary/Treasurer
Fourteen South Eleventh Avenue
Evansville, IN 47744
Voice 812-465-9623
Fax 812-465-9613
E-mail sparsons@kochenterprises.com

January 26, 2005

REGISTERED MAIL; RETURN RECEIPT REQUESTED

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

Re: Alternative Method of Compliance under DOL Reg. Section 2520.104-23

Dear Sir or Madam:

The purpose of this letter is to comply with the "Alternative Method of Compliance" for reporting and disclosure (as set forth in DOL Reg. Section 2520.104-23) with respect to the Deferred Compensation Plan (the "Plan") established by Koch Enterprises, Inc., an Indiana corporation (the "Company").

In accordance with that Section, we provide you with the following:

1. Name and Address of the Company.

Koch Enterprises, Inc.
14 South 11th Avenue
Evansville, IN 47744

2. Employer Identification No.

35-0447300

3. Declaration.

The Company established, effective December 30, 2004 the Plan, which is maintained primarily for the purpose of providing deferred compensation for a select group of management and/or highly compensated employees of the Company. Currently, thirty-two employees and/or directors participate in the Plan.

Subsidiaries:

Brake Supply Co., Inc.
George Koch Sons, LLC
George Koch Sons Intl., Inc.
Gibbs Die Casting Corp.
Koch Air LLC
Marco Sales, Inc.
Uniseal, Inc.

4. Documents.

With respect to the Plan, the Company will provide to the Secretary of Labor, upon request, copies of the Plan documents, if any, that are required by Section 104 (a) (1) of the Employee Retirement Income Security Act of 1974 to be filed with the Secretary of Labor.

Enclosed is a copy of this letter, which we ask that you date-stamp and return to us in the enclosed, self-addressed and stamped envelope.

Should have any questions about this letter, please do hesitate to contact us at the above address.


Sincerely,

Susan E. Parsons

cc: Rob Birdsell, Clark Consulting

Subsidiaries:

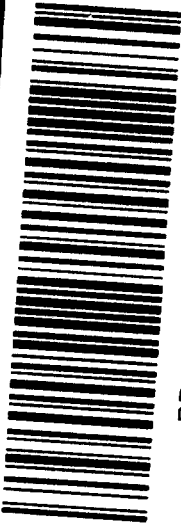
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Koch Enterprises, Inc.
 14 South Eleventh Avenue
 Evansville, IN 47744

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 ROOM N-1513 US DEPT OF LABOR
 200 CONSTITUTION AVENUE NW
 WASHINGTON DC 20210

**RETURN RECEIPT
 REQUESTED**