

February 8, 2005

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**BY CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

Employee Benefits Security Administration  
Room N-644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

**Re: A.B. Boyd, d.b.a. Boyd Corporation -- EIN 94-1125294--  
Boyd Corporation Deferred Compensation Plan**

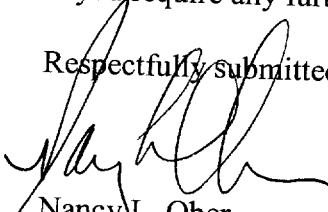
Dear Sir/Madam:

Pursuant to the Department of Labor regulations at 29 C.F.R. §2520.104-23(b)(1), A.B. Boyd Corporation d.b.a. Boyd Corporation hereby files the following statement to satisfy the reporting and disclosure requirements of Title I of ERISA with respect to the Boyd Corporation Deferred Compensation Plan ("the Plan") adopted by the Board of Directors of the Company effective January 1, 2005.

Boyd Corporation's Employer Identification Number (EIN) is 94-1125294. The Plan is unfunded and maintained primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. It is the only such plan maintained by Boyd Corporation. Two employees have been designated to participate in the Plan. Benefits under the Plan are to be paid solely from the general assets of Boyd Corporation.

If you require any further information, please do not hesitate to contact the undersigned.

Respectfully submitted,

  
Nancy L. Ober  
NLO/bkk

cc: Boyd Corporation  
San\_Francisco:31246255.1 030568.1000

