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U.S. DEPT. OF LABOR
PENSION PUBLIC DISCLOSURE
WARNER LAW FIRM
A Professional Corporation

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December 12, 2000

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644, U. S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

RE: 29 CFR 2520.104-23 Reporting and Disclosure Statement

To Whom it May Concern,

Stake Center Locating, Inc. and Bengal Barricade, Inc. are separate corporations with 100% common ownership. These corporations each recently established a top hat plan to provide deferred compensation to a select group of management employees. Each corporation has established one plan, with one participant in each plan. They now provide this statement in accordance with the alternative method of meeting their reporting and disclosure requirements in accordance with 29 CFR 2520.104-23.

The names, addresses, and Employer Identification Numbers for the corporations are listed below:

Stake Center Locating, Inc.
5106 West Amelia Earhart Drive #A
Salt Lake City, Utah 84116

EIN: 84-1377934

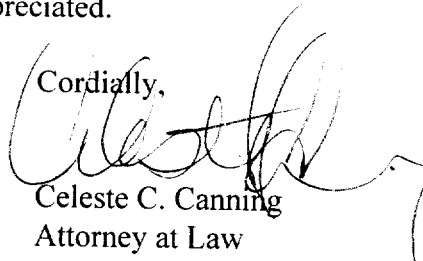
Bengal Barricade, Inc.
4820 Quality Court
Las Vegas, NV 89103

EIN: 88-0409686

A copy of the plan is available upon request to the address above. If there are any other questions or concerns regarding this statement, please contact me at the number shown above.

Your attention to this matter is appreciated.

Cordially,



Celeste C. Canning
Attorney at Law

cc: client

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