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January 19, 2001

**CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

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

**Re: Top Hat Plan Exemption  
Pierre Enterprises, Inc. (EIN: 91-0980211)**

Dear Department of Labor:

This letter notifies you that Pierre Enterprises, Inc., a Washington corporation ("the Company") has established a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits under the plan are paid from the general assets of the company.

As allowed under DOL Regulation 2520.104-23, the Company hereby elects the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of ERISA.

Approximately 3 employees of 4 are eligible to participate in the plan. The Company maintains one other "top hat" plan described in DOL Regulations 2520.104-23; which includes 4 employees out of a workforce of approximately 4 employee.

This statement is filed within 120 days of the date the plan is effective. Please feel free to contact the undersigned if you require a copy of the plan documents or any further information.

Sincerely,

Mark C. Vohr

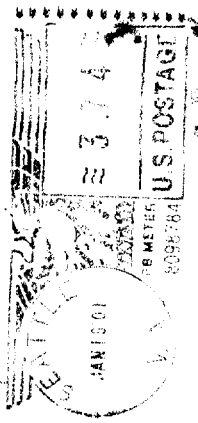
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