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June 2, 2000

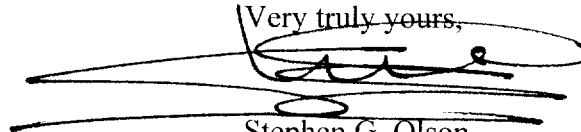
U.S. DEPT. OF LABOR  
PENSION/PUBLIC DISCLOSURE  
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Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

Dear Sir or Madam:

Enclosed for filing is an original and one copy of the Top Hat exemption notice. Please file stamp the copy and return to me in the enclosed self-addressed, stamped envelope.

Very truly yours,



Stephen G. Olson

SGO/bhm  
Enclosure  
230889

June 2, 2000

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

Dear Sir or Madam:

Pursuant to D.O.L. Regulation § 2520.104-23, you are hereby notified that Millard Lumber Inc., a Nebraska corporation, has adopted a top hat plan for a select group of management employees, which plan is exempt from the regular reporting requirements of ERISA. In compliance with the above cited regulation, you are provided the following information:

1. Name and Address of the Employer:

Millard Lumber Inc.  
5005 South 135th Street  
Omaha, NE 68137

2. Taxpayer Identification Number of Employer:

47-0363213

3. Name of Plan. Stock Equivalent Appreciation Plan. The Plan is maintained primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. There is one plan and it covers two employees, David Anderson and Donald Rowe.

MILLARD LUMBER INC.

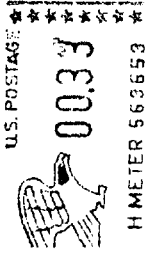


By: \_\_\_\_\_

Stephen G. Olson  
Secretary

cc: David Anderson  
229668

STEPHEN G OLSON  
409 SOUTH 17TH STREET  
500 ENERGY PLAZA  
OMAHA NE 68102



TOP HAT PLAN EXEMPTION  
PENSION AND WELFARE BENEFITS ADMINISTRATION  
ROOM N-5644  
US DEPARTMENT OF LABOR  
200 CONSTITUTION AVENUE NW  
WASHINGTON DC 20210

