

**RIGGS, ABNEY, NEAL, TURPEN, ORBISON & LEWIS**

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July 14, 2000

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*Via Certified Mail*

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

RE: Plan Name: RANTOL Deferred Compensation Plan  
 Effective Date: June 15, 2000  
 Employer: Riggs, Abney, Neal, Turpen, Orbison & Lewis  
 Address: 502 West Sixth Street  
 Tulsa, OK 74119-1010  
 EIN: 73-0966815

Gentlemen and Ladies:

The purpose of this letter is to declare that Riggs, Abney, Neal, Turpen, Orbison & Lewis ("RANTOL") sponsors and maintains the above-referenced plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. RANTOL sponsors and maintains only one deferred compensation plan which covers 29 employees.

This declaration is made pursuant to 29 CFR 2520.104-23 as an alternative method of compliance for Top Hat Plans with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974.

On behalf of RANTOL, please contact me at (918) 587-3161 if any additional information is required.

Sincerely,

*Janet S. Dumont*

Janet S. Dumont  
 FOR THE FIRM

JSD/bg

