

2520052090858

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RETIRED:
GEORGE M. APOSTOLOS

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1925-1995

March 10, 2000

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Notice of Plan of Deferred Compensation for
Excal, Inc.

Gentlemen:

Enclosed is a copy of a letter dated December 1, 1999 which we sent to your office pursuant to DOL Reg. Sec. 2520.104-23 with respect to a plan of deferred compensation adopted by Excal, Inc. I am re-sending the December 1 letter herewith for the sole purpose of establishing a record of filing, which will be established by the return receipt of the certified mailing.

If you have any questions please do not hesitate to contact me.

Very truly yours,



J. KENNETH BARBE

JKB/mel
Enclosure

xc: Excal, Inc. Attn: Don Harper (w/enclosures)
Karl Killmer (w/enclosures)
Bill Burke (w/enclosures)

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December 1, 1999

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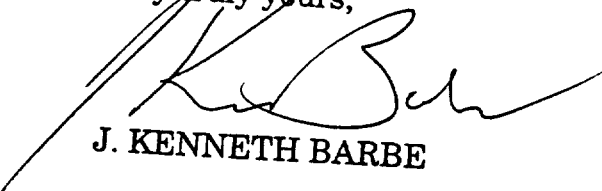
Re: Notice of Plan(s) of Deferred Compensation

Gentlemen:

Pursuant to DOL Reg. Sec. 2520.104-23, the undersigned Employer hereby files the following information with respect to its plan(s) of deferred compensation.

1. Name and address of Employer: Excal, Inc., P.O. Box 3030, Mills, Wyoming 82644.
2. Federal Employer Identification No. (EIN): 83-0295035.
3. The Employer maintains one (1) plan of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.
4. One (1) employee is covered by such plan.

Very truly yours,


J. KENNETH BARBE

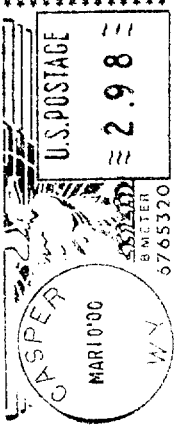
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xc: Excal, Inc.
Karl Killmer
Bill Burke

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MAIL



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