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**NEW DAY, INC.
301 Colburn Rd.
Billings, MT 59101**

The Secretary of Labor
U.S. Department of Labor
Pension and Welfare Benefit Administration
Room N 5638, 200 Constitutional Ave., N.W.
Washington D.C. 20210.

Re: Selective Employee Retirement Plan

Dear Sir:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 CFR sec. 2520.104-23, the following information is provided by the undersigned administrator:

- (1) The name of the employer is: New Day, Inc.
- (2) The mailing address of the employer is: 301 Colburn Rd.
Billings, MT 59101
- (3) The Employer Identification Number is: 81-0488326
- (4) The above-named employer maintains a plan primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees.
- (5) Number of Plans and Participants in each plan: 1
1 plan covering 1 employees.
- (6) The employer will provide a copy of the agreement to the Secretary of Labor upon request.
Dated: October 24, 1999.

NEW DAY, INC.

By 
Plan Administrator

