

**SHAW
RESOURCE
SERVICES, INC.**



November 10, 1999

Top Hat Plan Exemption
Pension Welfare Benefits Administration
U.S. Department of Labor
Room N-5644
200 Constitution Ave. N.W.
Washington, D.C. 20216

Re: Shaw Resource Services, Inc.
EIN 98-0101376

Dear Sir:

The above employer maintains that the following plan, the benefits of which are paid solely from the general assets of the employer, which may include assets of a rabbi trust, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Shaw Resource Services, Inc. Executive Savings Plan
Number of Participants - 1

If you would like additional information concerning the plan, or a copy of the same, please contact the undersigned.

Very truly yours,

Kathlene M. Glapa

Kathlene M. Glapa
Vice President

KMG/kms



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10502 FALLSTONE ROAD, HOUSTON, TEXAS 77099

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