

April 18, 2005

2520052092847

Top-Hat Plan Exemption
PWBA
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

FROM: Garff Enterprises, Inc.
531 South State Street
Salt Lake City, UT 84111
EIN: 87-0259130

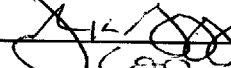
This document constitutes the statement required by Labor Regulation §2520.104-23, 29 CFR, to be filed with the Secretary of Labor in respect to nonqualified deferred compensation plans maintained by the above employer.

The employer currently maintains three (3) nonqualified deferred compensation plans for executives who are a select group of management or who are highly compensated. The number of employees in each plan is one.

The above employer is willing to furnish documents, if any, with respect to the above plan if requested by the Secretary of Labor.

Very truly yours,

GARFF ENTERPRISES, INC.

By: 
Its: _____

April 22, 2005

Top-Hat Plan Exemption
PWBA
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Garff Enterprises, Inc.
531 South State Street
Salt Lake City, UT 84111
EIN: 87-0259130

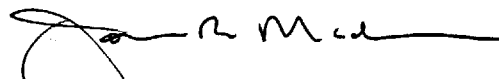
Dear Madam or Sir:

Please find enclosed for filing with the Secretary of Labor the statement required by Labor Regulations §2520.104-23, 29 CFR with regard to nonqualified deferred compensation plans maintained by Garff Enterprises, Inc.

Thank you for your assistance in this matter.

Very truly yours,

RAY, QUINNEY & NEBEKER


John R. Madsen

JRM/ckm
Enclosures

817090

ATTORNEYS AT LAW
Clark P. Giles
Herschel J. Saperstein
Narvel E. Hall
Douglas W. Morrison
Herbert C. Livsey
D. Jay Curtis
Gerald T. Snow
Alan A. Enke
Jonathan A. Dibble
Scott Hancock Clark
Steven H. Gunn
James S. Jardine
Allan T. Brinkerhoff
Janet Huggie Smith
Douglas Matsumori
Robert P. Hill
A. Robert Thorup
Annette W. Jarvis
Larry G. Moore
Bruce L. Olson
John A. Adams
Douglas M. Monson
Craig Carlile
Jeffrey W. Appel
Ellen J. D. Toscano
Kevin G. Glade
Lester K. Essig
Ira B. Rubinfeld
Steven T. Waterman
Stephen C. Tringey
John R. Madsen
Keith A. Kelly
Michael W. Spence
Scott A. Hagen
Mark M. Bethilyon
Rick L. Rose
Rick B. Hoggard
Lisa A. Yerkovich
Brent D. Wride
Michael E. Blue
Steven W. Call
Cameron M. Hancock
Ernie A. Monsen
Mark A. Cottor
R. Gary Winger
Kelly J. Applegate
Justin T. Toth
Steven C. Strong
Robert O. Rice
Arthur B. Berger
Frederick R. Thaler, Jr.
John W. Mackay
McKay M. Pearson
Mark W. Pugsley
Gary L. Longmore
Michael D. Greer
Samuel C. Straight
Matthew R. Lewis
Paul C. Burke
Eliana M. Maragakis
D. Zachary Wiseman
Michael D. Mayfield
Scott B. Finlison
Bryan K. Bassett
David E. Finkelson
N. Aaron Murdock
Janelle P. Eirick
Kristine M. Larsen
Gregory S. Roberts
Christopher N. Nelson
Jacquelyn D. Rogers
Benjamin J. Kotter
Cecilia M. Romero
Angelina Tsai
Richard H. Madsen, II
Carolynn Clark
Jonathan G. Pappasideris
Daren G. Mortenson
Daniel W. Bower
Charles H. Livsey

OF COUNSEL
Alonzo W. Watson, Jr.
Stephen B. Nebaker
Robert M. Graham
M. John Asinton
Katie A. Eccles
Melissa Herring Bailey

John R. Madsen

RAY QUINNEY & NEBEKER

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