

SMITH, CARNEY & Co., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

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U.S. DEPT. OF LABOR
PUBLIC DISCLOSURE
NOV 22 PM 12:29
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November 9, 2000

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

Re: Statement pursuant to Reg. S2520.104-23

Name and address of employer:

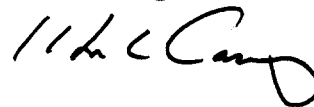
Smith, Carney & Co., p.c.
210 Park Avenue, Ste. 1100
Oklahoma City, OK 73102

EIN of employer:

73-1225615

The employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains one plan that benefits approximately six employees.

Sincerely,



Kenneth L. Carney
For the Firm

KLC:rn

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