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Date: 4/17/06

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
Francis Perkins Building
200 Constitution Avenue, N.W.
Washington, D.D. 20210

Re: Notice of Plan(s) of Deferred Compensation


To Whom It May Concern:

Please accept this letter is submittal / update to our corporate sponsored Top Hat Plan.

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. Key Executive Equity Participation Plan
2. Federal Employer Identification No. (EIN): **41-2036663**
3. The employer maintains one plan(s) of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees
4. 9 Employee(s), of our total 484 employee base, is/are covered by such plan(s)

Very Truly yours,


By: Les Mangold - CFO

