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BARNES & THORNBURG LLP

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11 South Meridian Street
Indianapolis, IN 46204-3535 U.S.A.
(317) 236-1313
Fax (317) 231-7433

William M. Pope
(317) 231-7494
Email: wpope@btlaw.com

06 MAY 31 AM 11:59 www.btlaw.com

May 24, 2006

CERTIFIED MAIL

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

Re: *J. M. Reynolds Oil Company, Inc.*
Employer ID No.: 35-1349640

Gentlemen:

Enclosed is a letter from our client, J. M. Reynolds Oil Company, Inc., notifying the Department that its unfunded pension plan is exempt from the reporting requirements imposed by ERISA. Please file-stamp the enclosed copy of this letter and return it to us in the self-addressed, stamped envelope provided.

Thank you for your assistance in this matter.

Very truly yours,

BARNES & THORNBURG LLP



William M. Pope

WMP\klm

Enclosures

cc w/enc: J. M. Reynolds Oil Company, Inc.

INDS01 WMP 853533v1

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

To the Secretary of Labor:

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 pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. §2520.104-23, the following information is provided by the undersigned employer:

Name and Address of Employer: J. M. Reynolds Oil Company, Inc.
395 South Huntington Street
Wabash, IN 46992

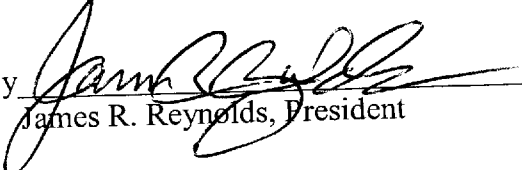
Employer Identification Number: 35-1349640

The undersigned employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and
Participants in Each Plan: One plan covering one employee established November 30, 2005

Dated: 5/22/06

J. M. REYNOLDS OIL COMPANY, INC.

By 
James R. Reynolds, President

BARNES & THORNBURG LLP

11 South Meridian Street
Indianapolis, Indiana 46204-3535 U.S.A.

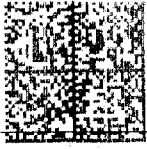
VERIFIED MAIL



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RETURN RECEIPT REQUESTED

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



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