

PARKLAND MANAGEMENT COMPANY

Peter A. Kuhn
President and Chief Executive Officer

December 7, 2006

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

06 DEC 13 PM 1:35

Re: Top Hat Plan

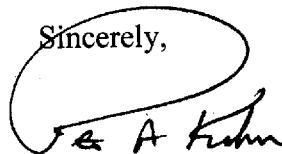
Dear Sir or Madam:

Effective January 1, 2005, Parkland Management Company, L.L.C. (the "Company") combined its existing nonqualified supplemental retirement agreements for two executives into one successor plan, the Parkland Management Company, L.L.C. Amended and Restated Supplemental Retirement Plan (the "Plan"), a nonqualified deferred compensation plan. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees (a "top hat" plan).

The address of the Company is 1001 Lakeside Avenue, Suite 900, Cleveland, Ohio 44114 and its employer identification number is 34-1866587. The total number of employees eligible to participate in the Plan at the present time is three (3). The Company does not maintain any other top hat plans at the present time.

This notice is being provided in accordance with Department of Labor Regulation Section 2520.104-23. If you need any additional information concerning this filing or the Plan, please contact the undersigned at the address and phone number below. For our records, please acknowledge receipt of this filing by date-stamping the enclosed copy of this letter and returning it to me in the enclosed self-addressed stamped envelope.

Sincerely,



Peter A. Kuhn

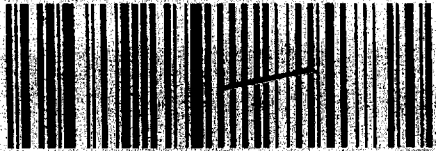
Enclosure

cc: Kathleen Hohler, Esq.

1001 Lakeside Avenue, Suite 900
Cleveland, OH 44114
Telephone: (216) 479-2200
Facsimile: (216) 479-2222

PARKLAND MANAGEMENT COMPANY

1001 Lakeside Avenue, Suite 900
Cleveland, OH 44114



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