

DOWNEY BRAND
ATTORNEYS LLP

555 Capitol Mall, 10th Floor
Sacramento, CA 95814

P: 916/444-1000
F: 916/444-2100
downeybrand.com

James C. Paul
JPaul@DowneyBrand.com

August 23, 2007

07 SEP -4 PM 3:35

BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: **Deferred Compensation Plan – Park Cattle Co.**
Client-Matter No. 36228.00011

Dear Sir/Madam:

I enclose an original and a copy of the Top Hat Plan statement for Park Cattle Co, a Nevada corporation.

Please conform the copy and return it to us in the enclosed stamped envelope. If you have any questions please do not hesitate to contact us.

Very truly yours,

DOWNEY BRAND LLP


James C. Paul

Enclosure

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JPaul@DowneyBrand.com

August 23, 2007

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U.S. Department of Labor
200 Constitution Avenue NW.
Washington, DC 20210

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Re: Deferred Compensation Plan – Top Hat Filing

Gentlemen:

Pursuant to 29 C.F.R. §2520.104-23, we are filing the following tophat statement on behalf of our client, Park Cattle Co.:

1. Name and Address of Employer:

Park Cattle Co.
1300 Buckeye Road, Suite A
Minden, NV 89423

2. Federal Employer Identification No. 88-0073008.

3. The Employer has established a deferred compensation plan that is an unfunded arrangement maintained primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.

4. Five individuals are covered by the plan.

Very truly yours,

DOWNEY BRAND LLP



James C. Paul

cc: Gordon H. DePaoli, Esq.
Max Steinheimer, Esq.
Linda Ribaud

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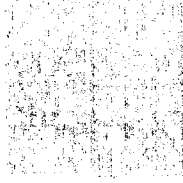
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