

February 18, 2008

02/18/08 5:45

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

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured 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.

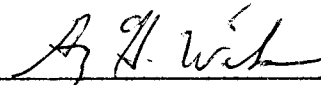
Name and Address of Employer:

Howie's Enterprises, Inc.  
625 S. 10<sup>th</sup>  
Manhattan, Kansas 66502

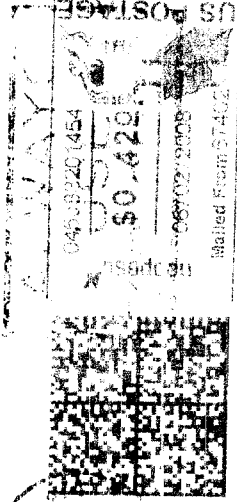
Employer Identification No.: 20-1236050

Howie's Enterprises, Inc. 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 two (2) participants. Said plan was adopted on January 1, 2008.

Howie's Enterprises, Inc.

By:   
Name: Greg H. Wilson, President  
Representative of the Administrative Committee

**Brown & Vogel, Chartered**  
P.O. Box 2177  
Salina, KS 67402-2177



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