

2520090770554

International Exposition Center

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6200 Riverside Drive, Cleveland, Ohio 44135 U.S.A.

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VIA CERTIFIED MAIL

December 22, 2008

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

Re: Park Corporation; EIN: 94-1506700

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Gentlemen:

This statement is filed with you in compliance with Section 2520.104-23 of Title 29 of the Code of Federal Regulations. The undersigned employer, a Nevada corporation, hereby declares to you that it has established an unfunded nonqualified deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of Park Corporation ("Executive Employees"). This plan was established on December 8, 2008 and currently has two (2) eligible Executive Employee-participants.

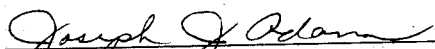
Executive Employees who are selected by the Board of Directors of Park Corporation are the only employees of Park Corporation who will participate in or receive benefits from this unfunded nonqualified deferred compensation plan.

The undersigned will furnish copies of the unfunded nonqualified deferred compensation plan to the Secretary of Labor upon his request as required by Section 104(a)(1) of the Employee Retirement Income Security Act of 1974, as amended.

Yours truly,

Park Corporation

By:



Name: Joseph J. Adams

Title: Vice President

CERTIFIED MAIL



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