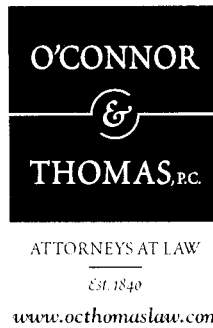


E. Marshall Thomas, 1907-1989



Francis J. O'Connor, 1916-1990

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February 26, 2009

TOP HAT PLAN EXEMPTION  
 Employee Benefits Security Administration  
 Room N-5644  
 U.S. Department of Labor  
 200 Constitution Avenue NW  
 Washington, DC 20210

Re: Alternative Reporting and Disclosure Statement for Mulgrew Oil Co.

Dear Employee Benefits Security Administration:

Enclosed please find an Alternative Reporting and Disclosure Statement for Unfunded Non-Qualified Deferred Compensation Plans for Certain Employees maintained by Mulgrew Oil Co. If you have any questions regarding this matter, please feel free to contact the undersigned. Thank you.

Very truly yours,

O'CONNOR & THOMAS, P.C.

Christopher C. Fry

CCF/amg

Enclosure

Christopher C. Fry | ext. 261 | [cfry@octomaslaw.com](mailto:cfry@octomaslaw.com)

Dubuque Building | 700 Locust Street, Suite 200 | Dubuque, Iowa 52001 | Phone 563.557.8400 | Fax 563.556.1867

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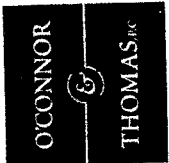
All attorneys licensed in Iowa | \* Also licensed in Illinois | † Also licensed in Wisconsin | § Also licensed in Minnesota  
 ‡ Certified in Civil Trial Advocacy by National Board of Trial Advocacy | ‡ U.S. Tax Court



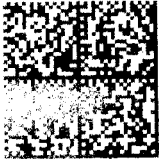
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