

Plains, Ltd
P.O. Box 397
Kearney, NE 68848

EIN: 47-0816992

CERTIFIED MAIL

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

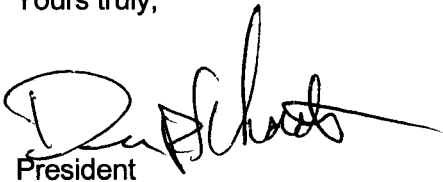
SEP 11 10 58 AM '10
U.S. DEPARTMENT OF LABOR
EMPLOYEE BENEFITS SECURITY ADMINISTRATION
SUITE N-1513
200 CONSTITUTION AVENUE N.W.
WASHINGTON, D.C. 20210

Dear Sir:

The above Employer has adopted two Deferred Compensation Plans with one participant each, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

This letter is provided in order to comply with Labor Reg. 2520.104-23.

Yours truly,


President



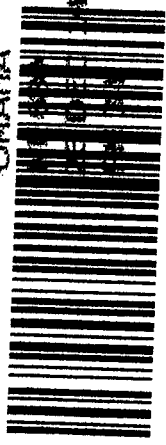
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