

MOGAS INDUSTRIES, INC.

Post Office Box 11529
Houston, Texas 77293

2520032066602

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue
Washington, DC 21210

Gentlemen:

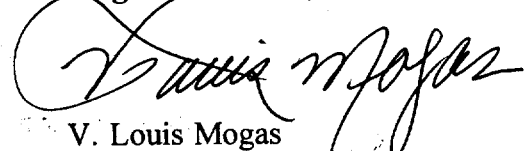
In compliance with Department of Labor Regulation 2520.104-23, we are filing the following disclosure statement regarding the unfunded compensation plan maintained by Mogas Industries, Inc., a corporation organized under the laws of the State of Texas ("the Corporation"), for the benefit of certain key employees:

| | |
|--|--|
| Employer Name: | Mogas Industries, Inc. |
| Employer Address: | Post Office Box 11529 Houston, Texas 77293-1529 |
| Employer Identification Number: | 74-1752350 |

Under penalties of perjury, I declare that the Corporation named herein maintains one unfunded plan for the benefit of a select group of employees totalling six. The primary purpose of this plan is to provide deferred compensation for the select group of employees.

A copy of this plan is available upon request.

Mogas Industries, Inc.


V. Louis Mogas
Chairman and CEO