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September 30, 1992

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

2520032904046

Dear Sir or Madam:

This letter is filed pursuant to Department of Labor Regulations § 2520.104-23, and pursuant to such regulation we notify you of the following:

1. Name and Address of the Employer: Haygood & Simmons, P.C.
1120 East Elizabeth
Building "G"
Fort Collins, Colorado 80526

Employer ID Number 84-0828332

2. The employer maintains two plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees and one highly compensated employee participates in each plan. The plan was adopted on June 10, 1992, therefore, we are within the 120 day requirement of the regulation.

Sincerely,

Michael Sanchez

RMS:mp
cc: Thomas A. Haygood, M.D.
Roger L. Sample, C.P.A.

OCT 6 1992