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STATEMENT UNDER § 2520.104-23
OF THE
U.S. DEPARTMENT OF LABOR REGULATIONS

Employer: Valiant Products Corporation
Address: 2727 West 5th Avenue, Denver, Colorado 80204
EIN: 84-0510609

The employer declares that it maintains deferred compensation plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains five plans, and each plan is for the benefit of one participant.