

*Bishop-Brogden
Associates,
Inc.*

Water Consultants

Michael A. Sayler Robert E. Brogden
Charles E. Stanzione Harold F. Bishop
Christopher J. Sanchez
Richard F. Parsons

2520043381147



333 West Hampden Avenue Ste. 1050 Englewood, CO 80110 (303) 806-8952 Fax (303) 806-8953 bba@bbawater.com

**Top Hat Plan Exemption
Pension and Welfare Benefit Administration
Room N-5702
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210**

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. § 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: Bishop-Brogden Associates, Inc.
333 West Hampden Avenue
Suite 1050
Englewood, Colorado 80110

Employer Identification No.: 84-0930776

Bishop Brogden Associates, Inc. maintains a plan primarily for the purpose of providing continued salary for a select group of management or highly compensated employees. Said plan was adopted on May 24, 2004.

Number of Plans and Participants in Each Plan: one Plan, covering one employee.

Bishop Brogden Associates, Inc.

By: Michael A. Sayler
Plan Administrator

June 21, 2004

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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

Dear Sir or Madam:

Enclosed please find a Top Hat Exemption letter for Bishop-Brogden Associates, Inc. in compliance with the Employee Retirement Income Security Act of 1974. If there are any questions regarding this letter please do not hesitate to contact me.

Very truly yours,



Carol Chastain
Legal Assistant to Elizabeth J. Mower

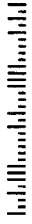
cc: Elizabeth J. Mower
Charles E. Stanzione – Bishop-Brogden Associates, Inc.

MINOR & BROWN PC
ATTORNEYS
COUNSELORS

650 SOUTH CHERRY STREET, SUITE 1100
DENVER, COLORADO 80246-1813



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