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December 9, 2005

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

Re: Top Hat Statement

Dear Madam:

Pursuant to the requirements of Department of Labor Regulation § 2520.104-23, the following statement is submitted:

1. **Name and Address of Employer:**

The Denver Dumb Friends League
2080 South Quebec Street
Denver, CO 80231-3204

2. **Employer Identification Number:** 84-0405254

3. **Plans Maintained:**

The Denver Dumb Friends League maintains the following:

- a. Supplemental Retirement Agreement for Robert D. Rohde; and
- b. Supplemental Retirement Agreement for John R. Nagy,

both of which are unfunded plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. **Number of Plans:** Two

5. **Number of Employees Participating:** Two (one in each plan)

Please contact the undersigned if you have questions or if you require additional information.

Sincerely,

THE DENVER DUMB FRIENDS LEAGUE

By: *Stuart R. Ruff*
Chairperson of Board of Directors

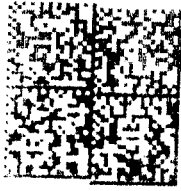


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