

2520060621011

U.S. DEPARTMENT OF LABOR
OFFICE OF EMPLOYMENT
05 DEC 29 PM 1:06



December 12, 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:**

Bethesda Associates
15475 Gleneagle Drive
Colorado Springs, CO 80921

1. **Employer Identification Number:** 84-1087692

2. **Plan Maintained:**

Bethesda Associates maintains the Bethesda Associates 457(f) Deferred Compensation Plan, an unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

3. **Number of Plans:** Two

2. **Number of Employees Participating:** Three

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

Sincerely,

BETHESDA ASSOCIATES

By: _____

