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KATHLEEN A. ODLE
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December 16, 2005

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

Re: Adoption of Deferred Compensation Plan

Dear Sir or Madam:

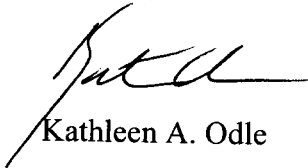
In compliance with Department of Labor Regulation Section 2520.104-23, notice hereby is given that the employer identified below has adopted a deferred compensation arrangement for the benefit of a select group of management or highly compensated employees. The information requested by that regulation is as follows:

1. Name and Address of Employer:
Meagher Oil & Gas, Inc.
P.O. Box 4782
Englewood, Colorado 80155-4782
(303) 721-6354
2. Name of Plan:
Meagher Oil & Gas, Inc. Deferred Compensation Plan
3. Employer's EIN: 84-1186219

4. Declaration: The Employer hereby declares that the deferred compensation plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains one such plan and the plan currently benefits two employees.

If you have any questions concerning the above, please let me know.

Sincerely,



Kathleen A. Odle

KAO:ac

CERTIFIED MAIL



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