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U.S. DEPARTMENT OF LABOR
BUREAU OF EMPLOYMENT
STABILITY AND TRAINING

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January 10, 2006

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 Ministries
15475 Gleneagle Drive
Colorado Springs, CO 80921

2. **Employer Identification Number:** 84-1087689

3. **Plan Maintained:**

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

4. **Number of Plans:** One

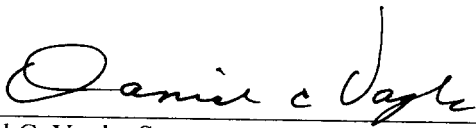
5. **Number of Employees Participating:** One

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

Sincerely,

BETHESDA MINISTRIES

By:


Daniel C. Vagle, Secretary



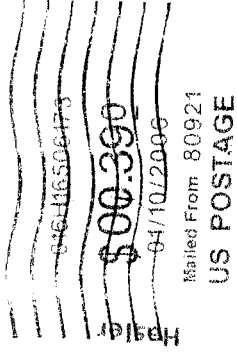
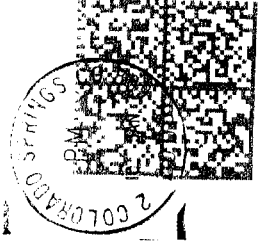
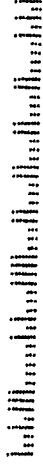
MINISTRIES

Sharing God's Love with the World

15475 Gleneagle Drive
Colorado Springs, CO 80962-3200
PO. Box 63200

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