



ANGELL

DISCLOSURE  
STATEMENT

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February 2, 2006

The ANGELL Pension Group, Inc.  
*Actuaries, Consultants and Administrators for Employee Benefit Plans*  
10 Hemingway Drive  
East Providence, Rhode Island 02915  
Tel: 401.438.9250 · Fax: 401.438.7278  
info@angellpensiongroup.com  
www.angellpensiongroup.com

**CERTIFIED MAIL, RETURN RECEIPT REQUESTED**

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

**Re: *Outdoor Industry Association 457 Plan***

Dear Sir/Madam:

Enclosed for filing is the Disclosure Statement for the Outdoor Industry Association 457 Plan to meet the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA for top-hat plans pursuant to DOL Reg. Section 2520.104-23.

Very truly yours,

Peter L. Karlson, J.D., LL.M.  
Vice President  
General Counsel

PLK/tad  
TOPHAT DOL LTR.DOC\A44911

Enclosure

cc: Lori Herrera, *Orca, Inc.*

**REPORTING AND DISCLOSURE STATEMENT**  
**TOP HAT PLAN (DOL REG. §2520.104-23)**

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Name and Address of Employer: *Orca, Inc.*  
*4909 Pearl East Circle, Suite 200*  
*Boulder, CO 80301*

EIN of Employer: *84-1143854*

*The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.*

Name of Plan: *Outdoor Industry Association 457 Plan*

Date of Adoption of Plan: *December 21, 2005*

Number of Plans: *One (1)*

Number of Members of Plan: *One (1)*

**ORCA, INC.**

By: 

Dated: 



The ANGELL Pension Group, Inc.  
 10 Hemingway Drive  
 East Providence, Rhode Island 02915

G E E L L

CERTIFIED MAIL



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