

2520061570003

06 FEB 21 PM 3:11

February 11, 2006

Top-Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Dear Sir or Madam:

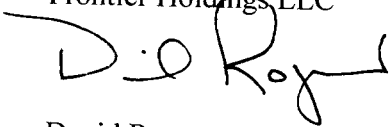
RE: Executive Bonus Plan

This statement is being filed in compliance with 2520.104-23 of the ERISA regulations in connection with the Executive Bonus plan, entered into on December 31, 2005 between the undersigned as employer and two key management employees. The following sets forth the information required in the regulations:

1. The employer's name and address is:
Frontier Holdings LLC
2425 South 144th Street, Suite 202
Omaha, Nebraska 68144
2. The employer's EIN is 20-1881669
3. The employer maintains a plan primarily for providing executive bonus compensation to a select group of management employees.
4. The employer currently has two plans for two employees.
5. We agree to provide the Department of Labor a copy of the plan documents on the Department of Labor's request.

Sincerely,

Frontier Holdings LLC


David Rogers
President

cc: John Bergmeyer

FLAT RATE ENVELOPE

URGENT Please Rush To Addressee

CALL 1-800-222-1811 FOR PICKUP OR T

U.S. POSTAGE
PAID
FREMONT, NE
68025
FEB 16 2006
AMOUNT



UNITED STATES POSTAL SERVICE

\$14.40
00037229-05

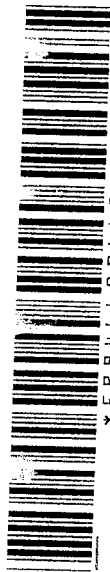
IL

POSTAGE REQUIRED
DOMESTIC USE ONLY

www.usps.com

0000

HOW TO USE:



* ER 946609645US *

ER 946609645US

Addresssee Copy
Label 11-B September 2002



UNITED STATES POSTAL SERVICE®

Post Office To Addressee

ORIGIN (POSTAL USE ONLY)

PO ZIP Code	Day of Delivery <input type="checkbox"/> Next <input type="checkbox"/> Second	Flat Rate Envelope
Date In Mo. Day Year	<input type="checkbox"/> 12 Noon <input type="checkbox"/> 3 PM	Postage \$
Time In <input type="checkbox"/> AM <input type="checkbox"/> PM	Military	Return Receipt Fee
Weight lbs. ozs.	<input type="checkbox"/> 2nd Day <input type="checkbox"/> 3rd Day	COD Fee
<input type="checkbox"/> No Delivery <input type="checkbox"/> Weekend <input type="checkbox"/> Holiday	Int'l Alpha Country Code	Insurance Fee
FROM: (PLEASE PRINT) PHONE ()	Acceptance Clerk Initials	Total Postage & Fees \$

DELIVERY (POSTAL USE ONLY)

Delivery Attempt	Time	Employee Signature
Mo. Day	<input type="checkbox"/> AM <input type="checkbox"/> PM	
Delivery Attempt	Time	Employee Signature
Mo. Day	<input type="checkbox"/> AM <input type="checkbox"/> PM	
Delivery Date	Time	Employee Signature
Mo. Day	<input type="checkbox"/> AM <input type="checkbox"/> PM	

CUSTOMER USE ONLY

PAYMENT BY ACCOUNT
Express Mail Corporate Acct. No. _____

WARRANTY OF SIGNATURE (Domestic Only)
Additional insurance is valid if waiver of signature is requested.
I wish delivery to be made without obtaining signature of addressee or addressee's agent (if delivery employee supplies that article can be left in secure location) and I understand that delivery employee's signature constitutes valid proof of delivery.

Federal Agency Acct. No. or Postal Service Acct. No. _____

NO DELIVERY Holiday Weekend
Customer Signature _____

TO: (PLEASE PRINT) PHONE ()

corner of envelope.

to remove the

fee no matter how many
an Express Mail box.

ing is the property of the U.S. Postal Service and is provided solely for use in sending Express Mail. Misuse may be a violation of federal law.