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October 5, 2006

**Certified Mail –Return Receipt Requested**

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

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**Re: Apartment Investment and Management Company**  
**EIN: 84-1259577**  
**Statement Regarding Apartment Investment and Management**  
**Company Deferred Compensation Plan**

To the Office of Employee Benefits Security:

We are filing on behalf of our client, Apartment Investment and Management Company, the enclosed statement required by Department of Labor Reg. § 2520.104-23.

Sincerely,

A handwritten signature in cursive script that reads "Rebecca L. Hudson".

Rebecca L. Hudson  
for Holland & Hart LLP

Enclosure

cc: Peggy Raftery (w/enc.)

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## STATEMENT REGARDING DEFERRED COMPENSATION PLAN

Employer: Apartment Investment and Management Company

Address: 4852 South Ulster Street Parkway, Suite 1100  
Denver, Colorado 80237

EIN: 84-1259577

The Employer has adopted the Apartment Investment and Management Company Deferred Compensation Plan (the "Plan") for the benefit of one of its employees. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Approximately eighty employees are eligible to participate in the Plan. The Employer has over 6,500 employees. The Plan is the only deferred compensation arrangement provided to the employees.

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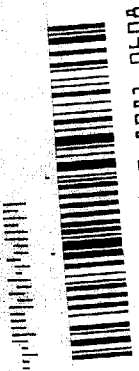
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HOLLAND & HART 

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DENVER, COLORADO 80202-3979  
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