

October 26, 2006

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**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Exemption
Pension and Welfare Benefit Administration
Room N-15644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Dear Sir or Madam:

Enclosed please find a Top Hat Exemption letter for Momentum Group, Inc. in compliance with the Employee Retirement Income Security Act of 1974. If there are any questions regarding this letter please do not hesitate to contact me.

Sincerely,



Terra M. Treadwell
Legal Assistant to Elizabeth J. Mower

/tmt
Enclosure



October 15, 2006

Top Hat Plan Exemption
Pension and Welfare Benefit Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. §2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer:

Momentum Group, Inc.
7146 S. Tucson Way
Suite A
Englewood, Colorado 80112

Employer Identification Number: 84-1269114

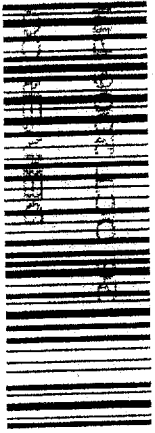
Momentum Group, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Number of Plans and Participants in Each Plan: One (1) Plan covering two (2) participants. Said plan was adopted on July 1, 2006.

Momentum Group, Inc.

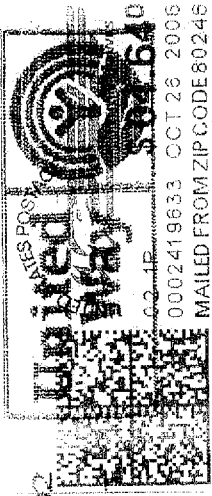
By 
David P. Thomas, Vice President

MINOR & BROWN PC
ATTORNEYS AT LAW
COUNSELORS

650 SOUTH CHERRY STREET, SUITE 1100
DENVER, COLORADO 80246-1813



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