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HOLLAND & HART<sup>LLP</sup>

BENEFITS LAW GROUP



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February 27, 2007

**Certified Mail –Return Receipt Requested**

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

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**Re: McElvain Oil & Gas Properties, Inc.  
EIN: 85-0402957  
Statement Regarding McElvain Oil & Gas Properties, Inc. Deferred  
Compensation Plan**

To the Office of Employee Benefits Security:

We are filing on behalf of our client, McElvain Oil & Gas Properties, Inc., the enclosed statement required by Department of Labor Reg. § 2520.104-23(b).

Sincerely,

Rebecca L. Hudson  
for Holland & Hart LLP

RLH:grh

Enclosure

cc: Guy McElvain (w/enc.)  
David Sykes (w/enc.)

## STATEMENT REGARDING DEFERRED COMPENSATION PLAN

Employer: McElvain Oil & Gas Properties, Inc.

Address: 1050 17th Street, Suite 1800  
Denver, Colorado 80265-1801

EIN: 85-0402957

The Employer has adopted the McElvain Oil & Gas Properties, Inc. Deferred Compensation Plan (the "Plan") for the benefit 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. Six employees are eligible to participate in the Plan. The Employer has approximately 50 employees. The Plan is the only deferred compensation arrangement provided to the employees.

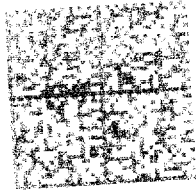
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