

MINOR & BROWN PC
ATTORNEYS COUNSELORS

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April 25, 2007

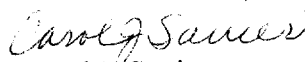
**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Pension and Welfare Benefit Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Dear Sir or Madam:

Enclosed please find a Top Hat Plan Exemption letter for Beck and Associates, 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,


Carol J. Savier
Paralegal

Enclosure



Top Hat Plan Exemption
Pension and Welfare Benefit Administration
Room N-1513
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:

Beck and Associates, Inc.
PO Box 4030
Vail, CO 81658

Employer Identification No.: 84-0844813

Beck and Associates, Inc., a Colorado corporation, 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 one (1) participant. Said plan was adopted on Feb. 16, 2007.

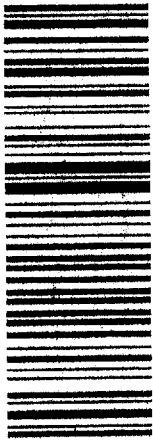
Beck and Associates, Inc.

By: 

Name: Frank Dayne

Representative of the Administrative Committee
and Plan Administrator

CERTIFIED MAIL™

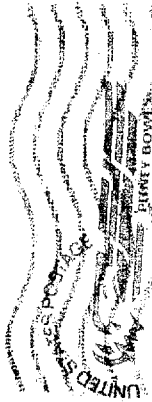


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BECK
BUILDING
COMPANY

Top Hat Plan Exemption
Pension and Welfare Benefit Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210