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attorneys and counselors ■ *www.gardere.com*

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Direct: 214-999-4605
Direct Fax: 214-999-3605
sgilles@gardere.com

June 1, 2007

CERTIFIED MAIL NO. 7160 3901 9849 8511 1177
RETURN RECEIPT REQUESTED

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

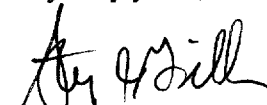
Re: Plan Name: Equity Equivalent Award Agreement
Plan Sponsor: Trek Resources, Inc.
915 One Energy Square
4925 Greenville Avenue
Dallas, Texas 75206
EIN: 75-2416059

Dear Sir or Madam:

This letter is intended to serve as the statement required by Labor Reg. § 2520.104-23(b)(1) for satisfaction of the reporting and disclosure provisions of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended. The Equity Equivalent Award Agreement (the "Plan") is maintained by the Plan Sponsor primarily for the purpose of providing deferred compensation for certain employees who are members of a select group of management or highly compensated employees of the Plan Sponsor. There are four employees participating in the Plan.

If you have any questions, please contact the undersigned at the above address and telephone number.

Very truly yours,



Stephen J. Gilles

SJG:lam

cc: Leslie J. Wylie
Kenneth R. Smith

June 1, 2007

Page 2

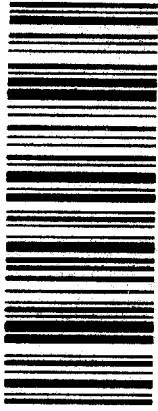
IRS CIRCULAR 230 DISCLOSURE:

This communication has not been prepared as a formal legal opinion within the procedures described in Treasury Department Circular 230. As a result, we are required by Treasury Regulations to advise you that for any significant Federal tax issue addressed herein, the advice in this communication (including any attachments) was not intended or written to be used, and it cannot be used by the taxpayer, for the purpose of avoiding penalties that may be imposed on the taxpayer.

CERTIFIED MAIL

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GARDERE WYNNE SEWELL LLP

ATTORNEYS AND COUNSELORS
3000 ...
3000 ...
3000 ...

1801 Elm Street
DALLAS, TEXAS 75201-4761

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