

07 DEC 11 AM 7:05

**Alternative Reporting And Disclosure Statement  
For Nonqualified Deferred Compensation Plans**

To: Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N 1513  
U.S. Department of Labor  
200 Constitution Ave. N.W.  
Washington, DC 20210

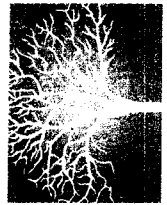
In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for un-funded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 CFR Sec. 2520.104-23, the following information is provided by the undersigned administrator:

1. The name of the Employer is: ELM Resources
2. The mailing address of the Employer is: 500 12<sup>th</sup> Street, Suite 300  
Oakland, CA 94607
3. The Employer Identification Number is: 95-4504552
4. The above named Employer maintains a Plan (or Plans) primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees.
5. Number of Plans and Eligible Employees in each Plan:  
One Plan covering 6 Eligible Employees.
6. The Employer will provide a copy of the agreement(s) to the office of Employee Benefits Security Administration upon request.

ELM Resources  
A California Corporation

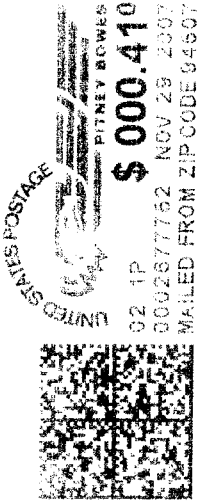
By: Alicia Boyd  
Authorized Person

Dated: 15 November, 2007



**ELM**  
**RESOURCES**

500 12th Street, Suite 300 • Oakland, CA 94607



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