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KATHLEEN A. ODLE  
DIRECT DIAL NUMBER: (303)299-8116  
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January 21, 2008

**VIA CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

Top Hat Plan Administration  
Room N-1513  
US Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

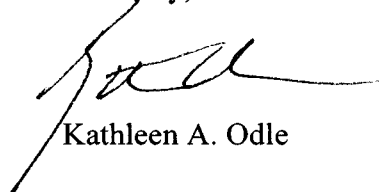
Re: Aspen Alps Condominium Association Nonqualified Deferred Compensation  
Plan – Top Hat Notice  
Aspen Alps Condominium Association  
EIN: 84-0569214, PIN: 888

Dear Sir or Madam:

Pursuant to the Delinquent Filer Voluntary Compliance Program, 67 Fed. Reg. 15052 (March 28, 2002), enclosed is a Top Hat Notice identifying the Aspen Alps Condominium Association Nonqualified Deferred Corporation Plan as a “top hat” plan maintained by the sponsor, Aspen Alps Condominium Association.

In accordance with the provisions of the program, we simultaneously are submitting a Form 5500 and the appropriate penalty to the DOL office in Atlanta, Georgia. If you have any questions regarding this submission please call.

Sincerely,



Kathleen A. Odle

KAO:ac  
Encl.

DFVCP APPLICATION  
ASPEN ALPS CONDOMINIUM ASSOCIATION NONQUALIFIED DEFERRED  
COMPENSATION PLAN  
SPONSORED BY  
ASPEN ALPS CONDOMINIUM ASSOCIATION  
EIN: 84-0569214  
PIN: 888

“TOP HAT” PLAN STATEMENT PURSUANT TO DOL REGULATION § 2520.104-23

Pursuant to Section 4.03(b) of the Delinquent Filer Voluntary Compliance Program Final Rule, published in the Federal Register on March 28, 2002, this statement contains the information requested in Department of Labor Regulation Section 2520.104-23. Notice hereby is given that Aspen Alps Condominium Association adopted a deferred compensation arrangement for the benefit of a select group of management or highly compensated employees. The information requested by that regulation is as follows:

1. Name and Address of Employer: Aspen Alps Condominium Association  
700 Ute Avenue  
Aspen, Colorado 81611
2. Name of Plan: Aspen Alps Condominium Association  
Nonqualified Deferred Compensation Plan
3. Employer's EIN: 84-0569214
4. Declaration: The employer hereby declares that the deferred compensation plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This is the only such plan, and this plan currently benefits approximately ten employees.



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