

2520082702682



Elizabeth A. Nedrow
Phone (406) 896-4635
Fax (800) 962-1801
enedrow@hollandhart.com

April 8, 2008

Certified Mail –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, DC 20210

**Re: Professional Assist Corporation Management Incentive Plan
EIN: 84-1338307**

Dear Sir or Madam:

We are filing on behalf of our client, Professional Assist Corporation, the enclosed statement permitted by Department of Labor Reg. § 2520.104-23(b).

Sincerely,

A handwritten signature in black ink that reads "Beth Nedrow".

Elizabeth A. Nedrow
for Holland & Hart LLP

EAN/asf
Enclosure

cc: Robert S. Eenson

Holland & Hart LLP

Phone [406] 252-2166 Fax [406] 252-1669 www.hollandhart.com

401 North 31st Street Suite 1500 Billings, MT 59101 Mailing Address P.O. Box 639 Billings, MT 59103-0639

Aspen Billings Boise Boulder Cheyenne Colorado Springs Denver Denver Tech Center Jackson Hole Salt Lake City Santa Fe Washington, D.C.

**STATEMENT REGARDING ALTERNATIVE FORM OF COMPLIANCE
WITH ERISA REPORTING AND DISCLOSURE REQUIREMENTS**

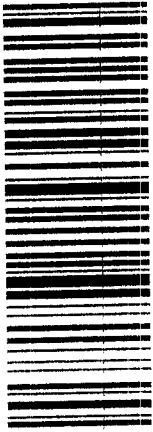
Employer: Professional Assist Corporation

Address: 1271 Sugarbush Drive
Evergreen CO 80439-9766

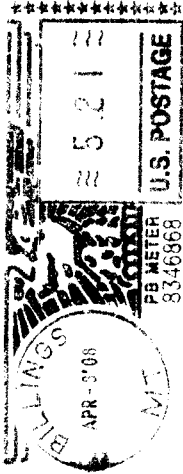
EIN: 84-1338307

The Employer has adopted the Professional Assist Corporation Management Incentive 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. The number of employees currently eligible to participate in the Plan is seven. The Plan is the only such arrangement provided to employees of the employer.

CERTIFIED MAIL™



7005 1160 0001 5550 2631



HOLLAND & HART^{LLC}

401 North 31st Street Suite 1500, Billings, MT 59101
P.O. Box 639 Billings, MT 59103-0639

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

