

April 23, 2008

1777 South Harrison Street, Suite 600 • Denver, CO 80210

office: 303-753-8833 • facsimile: 303-782-5027

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

001 11-21-08

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.

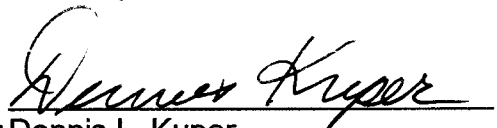
Name and Address of Employer:

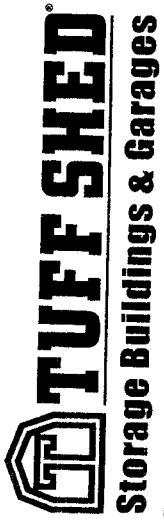
Tuff Shed, Inc.  
1777 S. Harrison St, Suite 600  
Denver, CO 80210

Employer Identification No.: 84-1108665

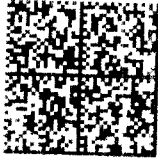
Tuff Shed, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of key employees. Number of Plans and Participants in each Plan: One plan covering fourteen (14) participants. Said plan was adopted on April 23, 2008 and is effective January 1, 2008.

Tuff Shed, Inc.,  
a Colorado corporation

By:   
Name: Dennis L. Kuper  
Title: Plan Administrator



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