

2011 APR 27 PM 1:53



April 12, 2011

Top Hat Plan Exemption
 Pension and Welfare Benefit Administration
 Room N-1513
 U.S. Department of Labor
 200 Constitution Avenue, N.W.
 Washington, D.C. 20210

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.

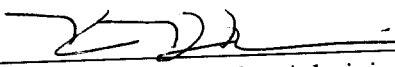
Name and Address of Employer:

Corona Research, Inc. dba Corona Insights
 1630 Welton Street, #525
 Denver, CO 80202

Employer Identification No.: 84-1507960

Corona Research, Inc. dba Corona Insights maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Number of Plans and Participants in Each Plan: One plan covering one (1) employee. Said plan was adopted on DECEMBER 1, 2007.

Corona Research, Inc. dba Corona Insights

By: 
 Karla H. Raines, Plan Administrator

Bright thinking. Brilliant guidance.

MEMORANDUM OF ACTION
OF THE BOARD OF DIRECTORS OF
CORONA RESEARCH, INC. dba Corona Insights

The undersigned, being all of the Directors of Corona Research, Inc., a Colorado corporation ("**Corporation**") dba Corona Insights, pursuant to the Colorado Business Corporation Act, take the following actions, by consent, as if by unanimous vote, and waive all notice of such meeting, pursuant to such Act:

Phantom Equity Plan and Participation Agreement. The Board of Directors hereby adopts the Corona Research, Inc. (dba Corona Insights) Phantom Equity Plan and approves the Participation Agreement for Leo Lewis, Named the Phantom Equity Plan, 2008 (per Correction Dated APRIL 8, 2011), copies of which are on file with the Corporation. The officers of this Corporation are authorized to execute and carry out the terms of said Phantom Equity Plan on behalf of the Corporation.

This consent of the Board of Directors when signed by all of the Directors of this Corporation shall have the same effect as having been unanimously adopted by vote of the Board of Directors of this Corporation as of December 31, 2009.

IN WITNESS WHEREOF, the undersigned Directors have evidenced their approval of the above proceedings on the date last above mentioned.

Approved:

DIRECTORS:



Kevin B. Raines



Karla H. Raines



APRIL 8, 2011

This document recognizes that the Corona Research dba Corona Insights Phantom Equity Plan, 2009, and Exhibit A – Participation Agreement for Leo Lewis, reference an incorrect date.

- Phantom Equity Plan, 2009
 - o Page 1 – Title – to be changed to Phantom Equity Plan, 2008
 - o Page 12 – “in effect on _____” – the date should be 12/01/07 instead of 12/01/08.
 - o Page 14 – “to be effective as of ____” – the date should be 12/01/07 instead of 12/31/09.
- Exhibit A, Participation Agreement for Leo Lewis, #8, Page 3 – “beginning ____” the date should be 12/1/07 instead of 12/31/08.

The “Date of Execution” is 12/31/09 for the Phantom Equity Plan and Exhibit A – Participation Agreement for Leo Lewis.

Signed,

A handwritten signature in black ink, appearing to be 'KR' followed by a flourish, written over a horizontal line.

Karla Raines
President, Corona Insights

4-12-11

Date

A handwritten signature in black ink, appearing to be 'LL' followed by a flourish, written over a horizontal line.

Leo Lewis

4-7-2011

Date

Bright thinking. Brilliant guidance.

MEMORANDUM OF ACTION
OF THE BOARD OF DIRECTORS OF
CORONA RESEARCH, INC. dba Corona Insights

The undersigned, being all of the Directors of Corona Research, Inc., a Colorado corporation ("**Corporation**") dba Corona Insights, pursuant to the Colorado Business Corporation Act, take the following actions, by consent, as if by unanimous vote, and waive all notice of such meeting, pursuant to such Act:

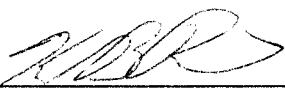
Phantom Equity Plan and Participation Agreement. The Board of Directors hereby approves the Corona Research, Inc. (dba Corona Insights) Participation Agreement for Leo Lewis for the 2009 Plan Year (December 1, 2008 through November 30, 2009), copies of which are on file with the Corporation. The officers of this Corporation are authorized to execute and carry out the terms of said Phantom Equity Plan on behalf of the Corporation.

This consent of the Board of Directors when signed by all of the Directors of this Corporation shall have the same effect as having been unanimously adopted by vote of the Board of Directors of this Corporation as of APRIL 12, 2011.

IN WITNESS WHEREOF, the undersigned Directors have evidenced their approval of the above proceedings on the date last above mentioned.

Approved:

DIRECTORS:



Kevin B. Raines



Karla H. Raines

EXHIBIT A

PARTICIPATION AGREEMENT FOR LEO LEWIS

I hereby agree to participate in the Corona Research, Inc. dba Corona Insights Phantom Equity Plan (the “Plan”). All capitalized terms in this Participation Agreement shall have the meaning given them by the Plan. I hereby acknowledge and agree to the following:

1. I have received a copy of the Plan and the attachments thereto, that I understand its terms, and that I agree to be bound by it. Specifically, I understand and agree that the value of all Awards awarded to me under the Plan belongs to the Company until actually paid to me and that until that time I will be a general, unsecured creditor relying solely upon the unsecured promise of payment contained in the Plan.

2. Awards under the Plan will consist of Phantom Equity Unit(s) for a given Plan Year awarded and calculated pursuant to the Plan and this Participation Agreement.

3. In the Plan Year in which this Plan becomes effective, I shall be automatically awarded Phantom Equity Units equal to zero and 40/100 percent (0.40%) of all of the issued and outstanding (i) Stock, (ii) vested and unvested Phantom Equity Units, and (iii) vested and unvested Equity Equivalents. I acknowledge that this Award is in addition to the Award of 5.94% Phantom Equity Units I have previously been awarded. I further acknowledge that, for purposes of vesting, the Award of 5.94% should be treated as though awarded as follows:

2003	1.92%
2004	1.24%
2005	0.94%
2006	1.53%
2007	0.15%
2008	0.16%

4. I acknowledge that I may receive additional Awards of Phantom Equity Units in the sole discretion of the Board of Directors of the Company.

5. Non-Disclosure of Confidential Information. By executing this Participation Agreement, Participant acknowledges that during the course of his or her employment with the Company he or she may receive, or contribute to the production of, Confidential Information. Participant agrees that, except as required in his or her duties to the Company, Participant will not, during his or her employment and for all times subsequent to such employment, directly or indirectly use, disseminate, or disclose any "Confidential Information" concerning the Company.

a. For purposes of the Plan and this Participation Agreement, Participant agrees that “**Confidential Information**” shall mean information or material proprietary to the Company, considered confidential by the Company or created by the Company and/or its employees in the ordinary course of business and not generally known by non-Company personnel. “**Confidential Information**” shall include information that Participant develops, of which Participant may obtain knowledge, or to which Participant may have access through or as a result of Participant’s

relationship with the Company or its affiliates (including information conceived, originated, discovered or developed in whole or in part by Participant), and all trade secrets of the Company as that term is defined in the Colorado Uniform Trade Secrets Act. Confidential Information also includes, but is not limited to, the following types of information and any other information of a similar nature (whether or not reduced to writing) related to the Company's current or future business: the Company's business strategies, record-keeping systems, computerized operating systems (for use by either the Company or its customers), internally-developed software, intellectual property, other proprietary information, system manuals, operating methods, variations on or combinations of products and/or services, business plans, marketing and promotional programs, sales techniques, customer lists, personnel management and control systems, and computer, accounting and inventory systems, together with certain other proprietary information, standards, specifications, procedures, processes, plans and methods of operation, price lists, pricing policies, and financial information. Confidential Information also includes any information described above which the Company has obtained or will obtain from a third party and which the Company treats as proprietary or designates as Confidential Information, whether or not owned by or developed by the Company, including Confidential Information acquired by the Company from any of its affiliates. Information publicly known without breach of this Plan or that is generally employed by the industry at or after the time Participant first learns of such information, shall not be deemed part of the Confidential Information.

b. In the event of Participant's actual or threatened breach of the provisions of this Section 5, the Company shall have the right to obtain injunctive relief and/or specific performance and to seek any other remedy available to the Company.

c. If any provision of this Section 5 becomes or is found to be illegal or unenforceable for any reason, such clause or provision must first be modified to the extent necessary to make this Section legal and enforceable and then if necessary, severed from the remainder of this Section to allow the remainder of the section to remain in full force and effect.

6. Non-Competition.

a. The Company and Participant both recognize that vendors, employees, referral sources and consultants are an integral part of the Company's business. As such, by executing this Participation Agreement, Participant agrees that during his or her employment and for a period of twenty-four (24) months after termination of such employment with the Company (voluntarily or involuntarily), Participant will not, in any manner, directly or indirectly, whether with or without cause, either as owner, officer, employer, employee, independent contractor, stockholder, member, agent, principal, manager, partner, consultant or otherwise, without the prior written consent of the Company:

(i) within the State of Colorado, engage in or become interested financially or otherwise in a business or sole proprietorship, or a subsidiary or division of any business or sole proprietorship, which is the same as, or is substantially similar to, the business of the Corporation (with the business of the Company determined as of the beginning of such twenty-four (24) month period); or

(ii) induce or take any action that could be reasonably expected to induce any employee, contractor or consultant of the Company to leave its employ or breach an existing employment, contractor or consulting agreement or arrangement with the Company.

b. Participant agrees that the covenants he or she has made in this Section 6 are reasonable with respect to their duration, geographical area and proscription. Participant further agrees that the covenants he or she has made in this Section 6 shall be construed as an agreement independent of any other provision of the Plan or this Participation Agreement. Hence, the covenants made in this Section shall survive the termination of his or her employment and termination of the Plan and this Participation Agreement. Moreover, the existence of any claim or cause of action of Participant against the Company, whether or not predicated upon the terms of this Agreement, shall not constitute a defense to the enforcement by the Company of these covenants.

c. In the event of Participant's actual or threatened breach of the provisions of this Section 6, the Company shall have the right to obtain injunctive relief and/or specific performance and to seek any other remedy available to the Company.

d. If any provision of this Section 6 becomes or is found to be illegal or unenforceable for any reason, such clause or provision must first be modified to the extent necessary to make this Section legal and enforceable and then if necessary, severed from the remainder of this Section to allow the remainder of the section to remain in full force and effect.

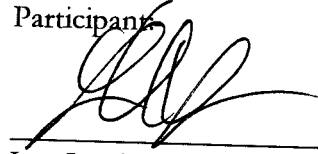
7. Further, I understand and agree that Phantom Equity Units are not stock in the Company, and consequently, I have no rights as a shareholder of the Company. I understand that the purpose for the Plan is to provide a measure for receipt of a deferred compensation benefit.

8. This Participation Agreement was effective for the Plan Year beginning December 1, 2008 and shall continue to be effective until a new Participation Agreement is executed or my participation in the Plan is terminated.

[SIGNATURE PAGE FOLLOWS]


SIGNED this 12 day of APRIL, 2011.

Participant



Leo Lewis

Corona Research, Inc., a Colorado corporation dba
Corona Insights

By: 

Karla H. Raines, President



APRIL 8, 2011

This document recognizes that Corona Insights earned a -1.9% profit for the Plan Year December 1, 2009 through November 30, 2010. I understand there is no award of Phantom Equity Units for that Plan Year.

Signed,

A handwritten signature in black ink, appearing to be 'KR', written over a horizontal line.

Karla Raines
President, Corona Insights

4-12-11

Date

A handwritten signature in black ink, appearing to be 'LL', written over a horizontal line.

Leo Lewis

4-8-11

Date

Bright thinking. Brilliant guidance.

Leo Lewis PE Plan Time Line for Plan Years 2008 forward

Plan Year	2008	2009	2010
Runs	12/01/07-11/30/08	12/01/08-11/30/09	12/01/09-11/30/10
Documents	PE Plan Participation Agreement Exhibit A Correction Document - Acknowledges this as 2008 Plan that went into effect on 12/01/07 Board Minutes signed on 12/31/09 as part of PE Plan. Add'l set of minutes dated 1/1/08 and signed in early 2011 now cross-reference the original minutes	Participation Agreement Exhibit A NA Board Minutes signed on (fill in date)	No Profit = No Agreement Memo acknowledges there was no award No Board Minutes required
Spreadsheets	Valuation Phantom Vesting	Valuation Phantom Vesting	Valuation Phantom Vesting

