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March 15, 2013

VIA CERTIFIED MAIL

United States Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Ave., N.W., Ste N-1513
Washington, D.C. 20210

RE: Merlin International, Inc. Deferred Compensation Plan

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, this letter will service as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

1. Merlin International, Inc., an S corporation, (the "Sponsor") maintains and sponsors a nonqualified Deferred Compensation Plan (the "Plan").
2. The address of the Sponsor is 4B Inverness Court East Ste. 100., Englewood, CO 80112
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 84-1424371.
4. The Sponsor declares it maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. There are 15 employees participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Sincerely,



John Kavvas, General Counsel



LOCKTON

R. SIMES

UNITED STATES Dept of Labor
Employee Benefits Security Administration
TOP H.A. Plan Exemptions
200 Constitution Ave, NW
Suite N-153
Washington, D.C. 20210

