

LAW OFFICE OF BENNY R. VALEK

BENNY R. VALEK

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April 14, 2014

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

Re: Alternative Method of Compliance with Reporting and Disclosure Requirements Pursuant to Section 2520.104-23 of the Department of Labor Regulations

Dear Sir or Madam:

On behalf of Idigdirt, Inc. ("Company"), we are hereby submitting the following information with respect to its top-hat plan, pursuant to DOL Regulation Section 2520.104-23:

I. COMPANY NAME, ADDRESS AND TAXPAYER IDENTIFICATION NUMBER:

Idigdirt, Inc.
 455 Highway 195
 Suite A
 Georgetown, Texas 78633
 Taxpayer Identification Number: 46-4366938

II. STATEMENT AS TO PLAN:

The Company maintains the Idigdirt, Inc. Phantom Stock Plan ("Plan") for the benefit of a select group of management or highly compensated employees. The primary purpose of the Plan is to attract and retain qualified and competent employees upon whose efforts and judgment the Company's success is largely dependent. The Plan was just recently adopted by the Company and there are no employees participating in the Plan at the current time. However, it is anticipated that two employees will soon be selected to participate in this Plan.

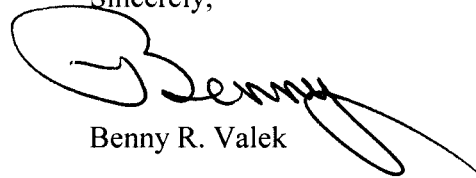
III. ERISA COMPLIANCE:

The Company is making this filing with respect to the Plan solely as a protective measure in the unlikely event that the Plan would be determined at some point to be an employee benefit plan as defined in Section 3(3) of ERISA. This form and this filing are not, and should not be construed as, an admission by the Company that the Plan is an employee benefit plan subject to ERISA for any purpose.

IV. COPY OF AGREEMENT:

A copy of the Plan will be provided to the Department of Labor upon request.

Sincerely,

A handwritten signature in black ink, appearing to read "Benny R. Valek", with a large, stylized flourish extending to the right.

Benny R. Valek

BRV/sv

cc: Christopher Robinson
Bob Roten
John Gustainis
Ken Hamilton
Brad Van Houten

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Dear Sir or Madam:

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Idigdirt, Inc.
455 Highway 195
Suite A
Georgetown, Texas 78633
Taxpayer Identification Number: 46-4366938

II. STATEMENT AS TO PLAN:

The Company maintains the Idigdirt, Inc. Stock Appreciation Rights Plan ("Plan") for the benefit of a select group of management or highly compensated employees. The primary purpose of the Plan is to attract and retain qualified and competent employees upon whose efforts and judgment the Company's success is largely dependent. The Plan was just recently adopted by the Company and there are no employees participating in the Plan at the current time. However, it is anticipated that six employees will soon be selected to participate in this Plan.

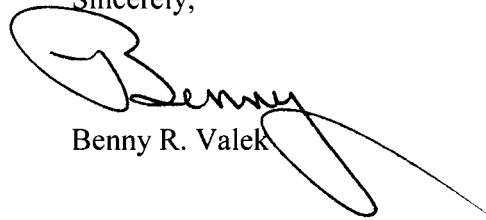
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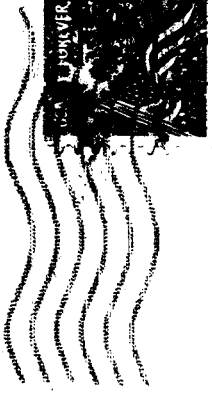
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