

2520150936023

SHERMAN & HOWARD

633 Seventeenth Street, Suite 3000, Denver, Colorado 80202-3622
Telephone: 303.297.2900 Fax: 303.298.0940 www.shermanhoward.com

R. Michael Sanchez
Sherman & Howard L.L.C.
Direct Dial Number: 303.299.8114
E-mail: msanchez@shermanhoward.com

May 6, 2015

Top Hat Plan Exemption
Employee Benefits Security Administration
Room M-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

2015 MAY 18 PM 3:11
U.S. POSTAL SERVICE

Dear Sir or Madam:

This letter is filed pursuant to C.F.R. Section 2520.104-23. We provide the following information:

1. Name and address of employer: Soukup, Bush & Associates, CPAs, P.C., 2032 Caribou Drive, Suite 200, Fort Collins, CO 80525.
2. Employer Identification Number: 84-1128248.
3. The employer maintains five plans, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Currently, each plan has one participant.

Please let us know if you would like any of the plan documents or have any other questions.

Sincerely,

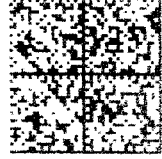


R. Michael Sanchez
R. Michael Sanchez, P.C.

RMS:ccb

S&H
SHERMAN
& HOWARD

Sherman & Howard L.L.C.
633 Seventeenth Street, Suite 3000
Denver, Colorado 80202



U.S. POSTAGE
PITNEY BOWES
71P 80202 \$ 000.48⁰
02 JW
0001397031 MAY 06 2015

Top Hat Plan Exemption
Employee Benefits Security Administration
Room M-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210