

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

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December 22, 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

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: McKee, Marburger & Fagnant, P.C., 185 South Fifth Street, Lander, WY 82520.
2. Employer Identification Number: 83-0254900.
3. The employer maintains one plan, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Currently, the 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

RMS/zd

**S&H**  
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Sherman & Howard U.L.C.  
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Denver, Colorado 80202

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