

125

YEARS

SHERMAN & HOWARD

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2520170900075

February 27, 2017

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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: Adoption of Deferred Compensation Plan

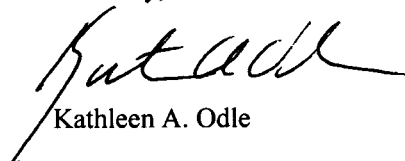
Dear Sir or Madam:

In compliance with Department of Labor Regulation Section 2520.104-23, notice hereby is given that the employer named below has adopted a deferred compensation arrangement for the benefit of a select group of management or highly compensated individuals. The information requested by that regulation is as follows:

1. Name and Address of Employer: Great Divide Brewery Company.
2201 Arapahoe Street
Denver, CO 80205
2. Name of Plan: Great Divide Brewing Company Phantom SAR Plan
3. Employer's EIN: 84-1238726
4. Declaration: The employer hereby declares that the deferred compensation plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated individuals. The employer currently maintains one such plan and this plan currently benefits five employees.

If you have any questions concerning the above, please let me know.

Sincerely,



Kathleen A. Odle

KAO:ac
cc: Mr. Brian Dunn

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2017 FEB -5 PM 3:16

PLEASE PLACE THIS ENVELOPE TO THE RIGHT
OF THE ADDRESS LABEL

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