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December 27, 2005

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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: Top Hat Plan Exemption

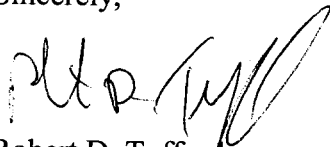
Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirements Income Security Act of 1974. The following information is provided pursuant to 29 CFR § 2520.104-23:

Employer Name:	Tufford-Hughes and Associates, Inc.
Employer Address:	1221 Nicollet Mall, Suite 400 Minneapolis, MN 55403
Employer Identification Number:	41-1362242
Number of Plans:	1
Number of Employees in each Plan:	2
Date Plan was Adopted:	12/27/2005

Tufford-Hughes and Associates, Inc. maintains this plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer will provide plan documents to the Secretary upon request as required by Section 104 ERISA.

Sincerely,



Robert D. Tufford
President, Tufford-Hughes and Associates, Inc.

COMMUNICATIONS AND MAILING DIVISION

24 PIERCE AT LAW
1907 PIERCE BUILDING
336 NORTH ROBERT STREET
SAINT PAUL, MINNESOTA 55101

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1272 MAILED FROM SAINT PAUL, MN 55101
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