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Microsoft

January 12, 2006

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: Microsoft Corporation Deferred Compensation Plan

Dear Sir or Madam:

Microsoft Corporation (the "Company") is filing this notice on the Microsoft Corporation Deferred Compensation Plan (the "Plan") pursuant to Department of Labor Regulation § 2520.104-23. The Company maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Approximately 705 employees currently participate in the Plan.

The Company's address is One Microsoft Way, Redmond, WA 98052-6399, and the Company's Employer Identification Number is 91-1144442.

Sincerely,



Michael P. Boyle
Corporate Vice-President, Finance

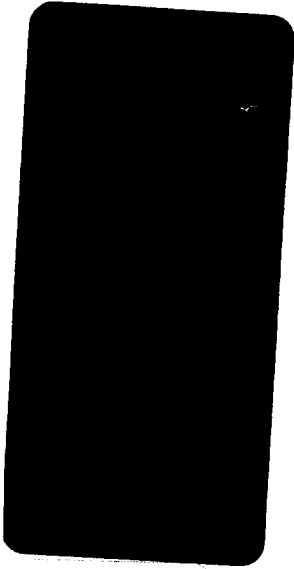
Certified Mail No.: 7005 1820 0003 9716 1657



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MICROSOFT

Microsoft Corporation
Attn: Karen Howard (Tax)
One Microsoft Way, 109/1349
Redmond, WA 98052



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