

February 14, 2006

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, Suite N-1513
Washington, DC 20210

Re: DFVC Program for Top Hat Plan
Santa Fe Institute - EIN 85-0325494
Statement Described Under Regulation 29 CFR § 2520.104.23

Dear DOL Official:

The Santa Fe Institute is participating in the DFVC Program for the Top Hat Plan of the Santa Fe Institute – EIN 85-0325494. As part of the DFVC Program, the following statement described under Regulation 29 CFR § 2520.104.23 is presented as follows:

The Santa Fe Institute, located at 1399 Hyde Park Road in Santa Fe, NM 85701, EIN #85-0325494, declares that it maintains a Section 457(b) Top Hat Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There is one Top Hat Section 457(b) plan which was adopted May 22, 2002. This plan covers four participants.

Since the Santa Fe Institute is participating in the EBSA's Delinquent Filer Voluntary Compliance Program, it has already sent a copy of Form 5500 and penalty payment of \$750 to the DFVC Program at the Employee Benefits Security Administration office in Atlanta, Georgia. A copy of this information is enclosed.

The Santa Fe Institute incorrectly sent this statement described under Regulation 29 CFR § 2520.104.23 to the Employee Benefits Security Administration in Lawrence, Kansas. Accordingly, this statement described under Regulation 29 CFR § 2520.104.23 is now being sent to you.

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U.S. Department of Labor
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Top Hat Plan Exemption
February 14, 2006
Page 2

Please contact us if any additional information is needed.

Sincerely,



Ethan F. Goodman, CPA
Partner for
Moss Adams LLP

cc: Ronda K. Butler-Villa, Director of Publications, Facilities & Personnel
Santa Fe Institute

enclosures