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May 26, 2006

BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
 Pension and Welfare Benefits Administration
 Room N-5644
 U.S. Department of Labor
 200 Constitution Avenue NW
 Washington, DC 20210

Dear Sir or Madam:

Pursuant to ERISA Section 2520.104-23, this letter is written to satisfy the alternate method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA") for an unfunded pension plan of our client, Hyatt Corporation ("Hyatt"). This filing replaces a similar letter that was filed for the Hyatt Corporation Supplemental Executive Retirement Plan (the "SERP") on May 18, 2006. This revised letter is necessary to correct an error in that letter regarding the SERP's sponsor.

Hyatt maintains the SERP primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Hyatt is located at 71 South Wacker Drive, Chicago, Illinois 60606, and its employer identification number is 94-1649123. Currently, there are 35 participants in the SERP.

As required by ERISA Section 104(a)(1), upon request we will provide the Department of Labor with a copy of the SERP.

Sincerely,



Veronica A. Silva-Minin

cc: Dawn Beaudin
 Robin L. Struve
 Sandhya Chandrasekhar

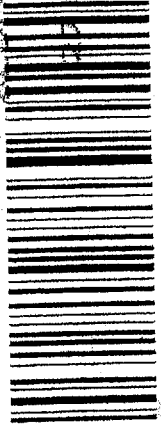
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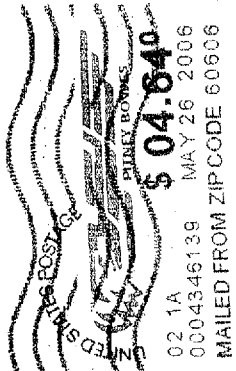
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