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Larry R. Goldstein  
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Direct Fax: 312.920.3692

June 19, 2006

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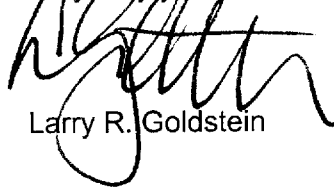
United States Department of Labor  
Top Hat Plan Exemption  
Employee Benefits Security Administration  
200 Constitution Avenue, N.W.  
Room N-1513  
Washington, DC 20210

Ladies and Gentlemen:

This letter is being sent pursuant to the alternative method of compliance with the reporting and disclosure requirements of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans maintained by an employer for a select group of management or highly compensated employees, 29 C.F.R. Sec. 2520.104-23.

Please be advised that effective June 1, 2006, our client, the American Planning Association, maintains two plans for the primary purpose of providing deferred compensation for an employee who is a member of a select group of management or highly compensated employees. The address of the American Planning Association is 122 South Michigan Avenue, Suite 1600, Chicago, Illinois 60603. Its taxpayer identification number is 52-1134021.

Very truly yours,



Larry R. Goldstein

cc: Charlotte McCaskill  
Robert E. Wangard

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# First Class Mail

From: Larry R. Goldstein

**McGUIREWOODS**

77 West Wacker Drive | Suite 4100 | Chicago, Illinois 60601-1818

To:

United States Department of Labor  
Top Hat Plan Exemption  
Employee Benefits Security Administration  
200 Constitution Avenue, N.W.  
Room N-1513  
Washington, DC 20210

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