



4601 DTC Boulevard, Suite 500 • Denver, Colorado 80237-2596
 303.337.0990 • Fax: 303.337.3005 • www.mcrel.org

06 JUN 29 AM 10:27

June 23, 2006

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 Statement

Dear Madam:

Pursuant to the requirements of Department of Labor Regulation § 2520.104-23, the following statement is submitted:

1. **Name and Address of Employer:**

Mid-continent Research for Education and Learning
 4601 DTC Boulevard, Suite 500
 Denver, Colorado 80237-2596

2. **Employer Identification Number:** 43-0837728

3. **Plans Maintained:**

The Employer maintains the Mid-continent Research for Education and Learning 457(b) Deferred Compensation Agreement, an unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. **Number of Plans:** One

5. **Number of Employees Participating:** One

Please contact the undersigned if you have questions or if you require additional information.

Sincerely,

MID-CONTINENT RESEARCH FOR EDUCATION AND LEARNING

By: 

John Wetherington, Chief Financial Officer