



2526062760711

06 AUG -1 PM 1:35

www.firstbanktrust.com

July 26, 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: First Bank & Trust, National Association  
133 South Main Avenue  
Sioux Falls, SD 57104  
Employer Tax Identification Number: 41-1944416

To Whom It May Concern:

Please be advised that First Bank & Trust, National Association, with its principal office located in Sioux Falls, South Dakota, maintains a "Top Hat" plan entitled "Supplemental Retirement Income Plan" primarily for the purpose of providing a supplemental retirement savings opportunity for a particular highly compensated employee.

The Supplemental Retirement Income Plan is the only "Top Hat" plan the bank currently has in place. The bank has one (1) executive participating in the Supplemental Retirement Income Plan.

If you need additional information regarding this matter or if you have any questions please contact me.

Sincerely,

Al Baker, CFO  
First Bank & Trust, National Association

A MEMBER OF FIRSTBANK FINANCIAL CORPORATION

402 East 5th Street  
PO Box 328  
Canton, SD 57013-0328  
605.987.2781

120 North Egan Avenue  
PO Box 327  
Madison, SD 57042-0327  
605.256.9191

133 South Main Avenue  
PO Box 1347  
Sioux Falls, SD 57101-1347  
605.988.0298

5028 South Marion Road  
Sioux Falls, SD 57106  
605.978.1150

1120 9th Avenue SE  
Watertown, SD 57201  
605.882.8320

SIoux FALLS, SD 57101-1347  
010H16501721  
07/26/2006  
\$00.390  
US POSTAGE



Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue N.W.  
Washington, D.C. 202010

133 South Main Avenue  
PO Box 1347  
Sioux Falls, South Dakota 57101-1347

