

CACHE  CREEK
CASINO RESORT

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December 1, 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 Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: Cache Creek Casino Resort, an enterprise of the Rumsey Indian Rancheria of Wintun Indians of California
2. Employer Address: P.O. Box 65, Brooks, CA 95606
3. Employer EIN: 93-0893432
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 2
6. Number of Employees in each Plan:
Cache Creek Casino Resort Executive Nonqualified Deferred Compensation Plan: 14
Cache Creek Casino Resort Director Nonqualified Deferred Compensation Plan: 5

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a) (1) of ERISA.

Sincerely,



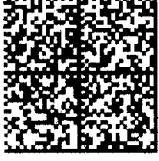
Randy Takemoto
COO/General Manager

CACHE CREEK
CASINO RESORT

P.O. Box 65 • 14455 Highway 16 • Brooks, CA 95606



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