

07 MAR 16 AM 9:16

March 6, 2007

Top Hat Plan Exemption
 Pension & Welfare Benefits Administration
 Room N-5638
 U. S. Department of Labor
 200 Constitution Avenue, NW
 Washington, DC 20210

Re: Cottingham & Butler Insurance Services, Inc.
 EIN 42-0198040

Dear Sir or Madam:

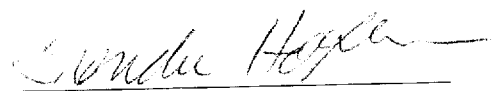
Pursuant to Department of Labor Regulation 2520.104-23, the following information is being provided regarding a non-qualified deferred compensation plan sponsored by Cottingham & Butler Insurance Services, Inc., for select management or highly compensated employees.

Name of Employer:	Cottingham & Butler Insurance Services, Inc.
Employer Identification No.:	42-0198040
Address	151 West 8th, Suite 300 Dubuque, IA 52001
Number of Plans Maintained:	Two (2)
Number of Employees in each plan:	Executive Incentive Compensation Plan 13 Deferred Compensation Plan 5

We will provide plan documents upon request in accordance with ERISA Section 104(a)(1).

Please contact us if you have any questions on any of the above information.

Cottingham & Butler Insurance Services, Inc.

By: 
 Brenda Hoefler, CFO

Law Offices Of
JUERSTE, CAREW, COYLE, JUERGENS & SUDMEIER, P.C.

200 SECURITY BUILDING
151 WEST 8TH STREET
DUBUQUE, IOWA 52001-6832



*Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5638
U. S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210*

