

**PINNACLE TRUST PARTNERS, LLC  
76 BATTERSON PARK ROAD  
FARMINGTON, CT 06032**

Date: 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

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Re: Top Hat Plan Exemption

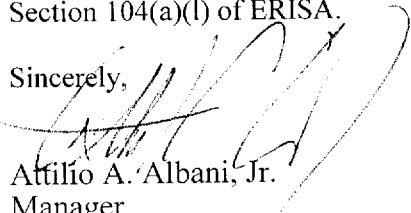
Dear Secretary:

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. Company Name: Pinnacle Trust Partners, LLC
2. Company Address: 76 Batterson Park Road, Farmington, CT 06032
3. EIN: 61-1478636
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: One
6. Number of Members in each 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,

  
Attilio A. Albani, Jr.  
Manager

**SHIPMAN, SOSENSKY, RANDICH & MARK  
ATTORNEYS AND COUNSELLORS AT LAW  
135 SOUTH ROAD  
FARMINGTON, CONNECTICUT 06032**

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