

2520080800506

YODER & LANGFORD, P.C.
LAW OFFICES

5080 NORTH 40TH STREET
SUITE 335
PHOENIX, ARIZONA 85018

CATHERINE E. LANGFORD, ESQ.
clangford@yoderlangford.com

PHONE (602) 808-9578
FAX (602) 468-0688

April 30, 2007

VIA CERTIFIED MAIL; RETURN RECEIPT REQUESTED

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

Dear Secretary:

The purpose of this letter is to provide alternative filing compliance with regard to a non-qualified top hat plan under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 ("ERISA"). Pursuant to Regulation Section 2520.104-23(b), we provide the following information on behalf of our client, the Tohono O'odham Gaming Enterprise:

1. Employer Name: Tohono O'odham Gaming Enterprise
2. Employer Address: P.O. Box 22230, Tucson, AZ 85734
3. Employer EIN: 86-0489635
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 Employees in each Plan(s): Five

The Employer is a federally recognized Indian tribal government. By filing this statement, the Employer does not waive any exemptions to which it may be entitled pursuant to Section 3(32) of ERISA or Section 414(d) of the Internal Revenue Code.

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


YODER & LANGFORD, P.C.

Top Hat Plan Exemption
April 30, 2007
page 2

If you have any questions regarding the foregoing, please contact the undersigned.

Sincerely,

YODER & LANGFORD, P.C.

By: 
Catherine E. Langford

YODER & LANGFORD, P.C.
LAW OFFICES
5080 NORTH 40TH STREET, SUITE 335
PHOENIX, ARIZONA 85018

**RETURN RECEIPT
REQUESTED**

CERTIFIED MAIL™



7006 0810 0002 7457 5435

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

20210+0000

