

YODER & LANGFORD, P.C.
LAW OFFICES

5080 NORTH 40TH STREET
SUITE 335
PHOENIX, ARIZONA 85018

CATHERINE E. LANGFORD, ESQ.
elangford@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

07 MAY - 1 AM 11:33

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 Oneida Tribe of Indians of Wisconsin:

1. Employer Name: Oneida Tribe of Indians of Wisconsin
2. Employer Address: P.O. Box 365, Oneida, WI 54155
3. Employer EIN: 39-6081138
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): Eight

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.

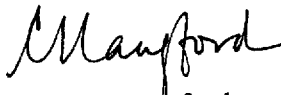
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Top Hat Plan Exemption
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If you have any questions regarding the foregoing, please contact the undersigned.

Sincerely,

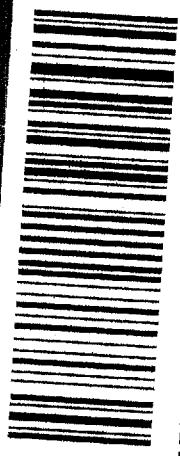
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By: 
Catherine E. Langford

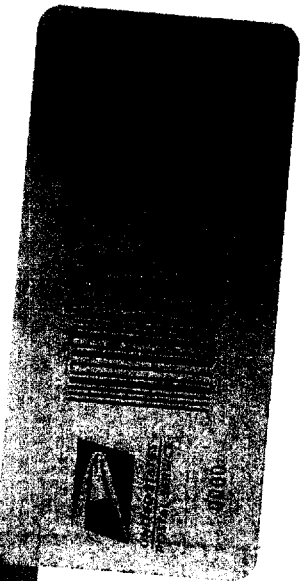
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**RETURN RECEIPT
REQUESTED**

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