

2520082702651

PETER D. CARMEN
GENERAL COUNSEL



DIRECT DIAL: (315) 361-8687
FACSIMILE: (315) 361-8621
E-MAIL: pcarmen@oneida-nation.org

Via Federal Express

April 15, 2008

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

Dear Sir or Madam:

Please find enclosed a statement to be filed with your office regarding the adoption of a Top Hat Plan by Oneida Nation Enterprises, LLC.

Very truly yours,

ONEIDA NATION ENTERPRISES, LLC


Peter D. Carmen

Enclosure

2008 APR 15 10 06 AM

ONEIDA NATION ENTERPRISES, LLC
STATEMENT REGARDING AMENDED AND RESTATED ONEIDA NATION
ENTERPRISES, LLC TOP HAT PLAN

Oneida Nation Enterprises, LLC, a governmental instrumentality organized by, and existing under the laws of, the Oneida Indian Nation, a sovereign Indian nation ("ONE"), is filing this statement in connection with the adoption, on January 1, 2008, of a Top Hat Plan, and in connection herewith, provides the following information:

EMPLOYER: Oneida Nation Enterprises, LLC, a governmental instrumentality organized by, and existing under the laws of, the Oneida Indian Nation, a sovereign Indian nation

ADDRESS: c/o Vice President of Human Resources
5218 Patrick Road
Verona New York 13478

EMPLOYER IDENTIFICATION NUMBER: 06-1821494

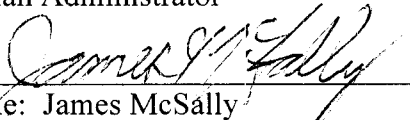
PLAN NAMES: Amended and Restated Oneida Nation Enterprises, LLC Top Hat Plan

NUMBER OF PLANS: One

NUMBER OF EMPLOYEES IN EACH PLAN: Ten

ONE maintains the above named unfunded Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

ONEIDA NATION ENTERPRISES, LLC, a governmental instrumentality organized by, and existing under the laws of, the Oneida Indian Nation, a sovereign Indian nation
as Plan Administrator

By 
Name: James McSally
Title: General Manager of Administration and Business Operations

Date: April 10, 2008

From: Origin ID: UCAA (315)361-8687
Peter D. Carmen
Oneida Nation Enterprises, LLC
2037 Dream Catcher Plaza



Oneida, NY 13421

CLS 120/707/2124

Ship Date: 15APR08
ActWgt: 1 LB
System#: 8025088/INET8010
Account#: S *****

Delivery Address Bar Code



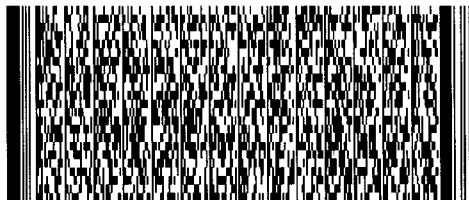
Ref # 100/401
Invoice #
PO #
Dept #

SHIP TO: 000-000-0000 **BILL SENDER**
Employee Benefits Security Admin.
U. S. Department of Labor
200 CONSTITUTION AVE NW RM N-1513

WASHINGTON, DC 202100001

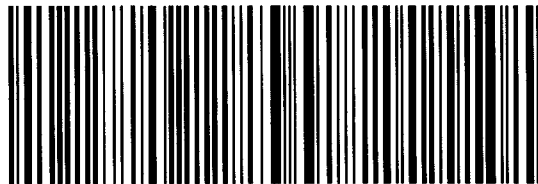
WED - 16APR A2
STANDARD OVERNIGHT

TRK# 7993 0804 1817
0201



ZD TSGA

20210
DC-US
IAD



After printing this label:

1. Use the 'Print' button on this page to print your label to your laser or inkjet printer.
2. Fold the printed page along the horizontal line.
3. Place label in shipping pouch and affix it to your shipment so that the barcode portion of the label can be read and scanned.

Warning: Use only the printed original label for shipping. Using a photocopy of this label for shipping purposes is fraudulent and could result in additional billing charges, along with the cancellation of your FedEx account number.

Use of this system constitutes your agreement to the service conditions in the current FedEx Service Guide, available on fedex.com. FedEx will not be responsible for any claim in excess of \$100 per package, whether the result of loss, damage, delay, non-delivery, misdelivery, or misinformation, unless you declare a higher value, pay an additional charge, document your actual loss and file a timely claim. Limitations found in the current FedEx Service Guide apply. Your right to recover from FedEx for any loss, including intrinsic value of the package, loss of sales, income interest, profit, attorney's fees, costs, and other forms of damage whether direct, incidental, consequential, or special is limited to the greater of \$100 or the authorized declared value. Recovery cannot exceed actual documented loss. Maximum for items of extraordinary value is \$500, e.g. jewelry, precious metals, negotiable instruments and other items listed in our Service Guide. Written claims must be filed within strict time limits, see current FedEx Service Guide.