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April 30, 2008

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

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 ("ERISA"). Pursuant to Regulation Section 2520.104-23(b), we provide the following information on behalf of our client, the Stockbridge-Munsee Community, a federally recognized Indian tribal government:

1. Employer Name: Stockbridge-Munsee Community
2. Employer Address: N8476 Moh He Con Nuck Road, Bowler, WI 54416
3. Employer EIN: 39-1145449
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 (1)
6. Number of Participants in each Plan(s): Four (4)

The Employer is a federally recognized Indian tribal government. The above referenced Plan is documented and operated as a governmental plan as defined under section 3(32) of ERISA with regard to those participants who are classified as

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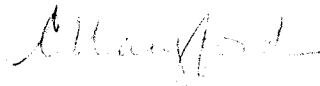
governmental employees and elected public officials in accordance with the Employer's reasonable and good faith interpretation of Section 906 of the Pension Protection Act of 2006. With regard to those participants who are classified by the Employer as commercial employees, the Plan is documented and operated as an ERISA top hat plan. 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 forgoing 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.

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

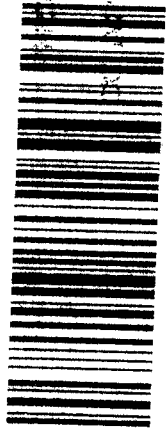
Sincerely,

YODER & LANGFORD, P.C.

By: 
Catherine E. Langford

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