



Sandia National Laboratories

Operated for the U.S. Department of Energy's
National Nuclear Security Administration
by **Sandia Corporation**

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Ellen F. Gallegos
Senior Attorney

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April 27, 2009

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 filing

To Whom It May Concern;

Sandia Corporation, EIN 85-0097942, has established the Sandia Corporation 401(a)(17) Restoration Plan as an unfunded arrangement maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. We estimate approximately 50 employees are currently eligible for benefits under this plan. The mailing address for Sandia Corporation is P.O. Box 5800, Albuquerque, NM 87185-0141.

We are supplying this information pursuant to Department of Labor Regulation Section 2520.104-23. A copy of this plan is available upon request.

Sincerely,

Copy to:
MS1302 Mark Biggs



Exceptional Service in the National Interest





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P.O. Box 5800
Albuquerque, New Mexico 87185-

Ellen F. Gallegos, MS-0141

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