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August 20, 2010

**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 NW
 Washington D.C. 20210

RE: Top Hat Filing

Dear Madam or Sir:

On behalf of Cannon & Dunphy, S.C., a Wisconsin service corporation, this letter constitutes a filing pursuant to 29 CFR Section 2520.104-23.

Cannon & Dunphy, S.C. adopted the Retirement Pay Plan as written, effective May 13, 2010 (the "Plan"). The Plan provides deferred compensation benefits to a select group of management or highly compensated employees of the service corporation. Benefits under the Plan are paid solely from the general assets of the corporation. A copy of the plan document will be provided to the Department of Labor upon request.

Two individuals are covered by the Plan at this time.

Cannon & Dunphy's address is:

Cannon & Dunphy, S.C.
 595 North Barker Road
 Brookfield, WI 53008

Cannon & Dunphy's EIN is: 39-1527316

EBSA/PUBLIC DISCLOSURE
 2010 AUG 25 AM 8:07

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Please call or write the undersigned if you have any questions or require any additional information.

Very truly yours,

QUARLES & BRADY LLP



John T. Bannen

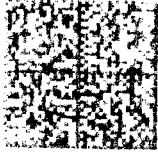
JTB:lrs

cc: William M. Cannon

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EMPLOYEE BENEFITS SECURITY ADMINISTRATION
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US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210

(tmc)

