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Comprehensive
MENTAL HEALTH

1201 South Proctor
Tacoma, Washington 98405
(253) 396-5800

January 12, 2009

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

RE: *Top Hat Plan Exemption*
Comprehensive Mental Health Center of Tacoma-Pierce County
1201 S. Proctor
Tacoma, WA 98405
(EIN: 91-0854239)

Dear Department of Labor:

This letter notifies you that Comprehensive Mental Health Center of Tacoma-Pierce County (the "Organization") has established plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The plans are each respectively known as: (1) Comprehensive Mental Health Center of Tacoma-Pierce County Section 457(b) Deferred Compensation Plan; and (2) Comprehensive Mental Health Center of Tacoma-Pierce County Supplemental Retirement Plan. Benefits under both plans are paid from the general assets of the company.

As allowed under DOL Regulation 2520.104-23, the Organization hereby elects for each plan the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA.

For the Section 457(b) Deferred Compensation Plan, one employee is eligible to participate in the plan. For the Supplemental Retirement Plan, one employee is eligible to participate in the plan. The total Organization workforce is 252 employees (252 non-union employees and 0 union employees).

This statement is filed within 120 days of the date the plans are effective. Please feel free to contact the undersigned if you require a copy of the plan documents or any further information.

Sincerely,



Robert R. Belair, Executive Director
Comprehensive Mental Health Center of Tacoma-Pierce County

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