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EBSA/PUBLIC DISCLOSURE

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June 24, 2009

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Better Business Bureau of Western Virginia
Section 457(b) Deferred Compensation Plan
EIN: 54-0140004

Dear Sir or Madam:

Enclosed is the statement intended to comply with DOL Regulation 2520.104-23.
The statement is being filed more than 120 days after the plan and accordingly is being
filed at the same time with the DFVC program.

Very truly yours,

A handwritten signature in black ink, appearing to read 'David E. Perry', written over a vertical line.

David E. Perry

Enclosure

cc: Better Business Bureau of Western Virginia

E-mail: david.perry@leclairryan.com
Direct Phone: 540.510.3017
Direct Fax: 540.510.3050

1800 Wachovia Tower, Drawer 1200
Roanoke, Virginia 24006
Phone: 540.510.3000 \ Fax: 540.510.3050

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ATTORNEYS AT LAW \ WWW.LECLAIRRYAN.COM

**Better Business Bureau of Western Virginia
Section 457(b) Deferred Compensation Plan**

Statement to Comply with Department of Labor Regulation 2520.104-23

The following statement is intended to comply with the Delinquent Filer Voluntary Compliance Program ("DFVCP") and the alternative method for satisfying the reporting and disclosure requirements of Part I, Title I of ERISA, as contained in Department of Labor regulation section 2520.104-23.

Name of Employer: Better Business Bureau of Western Virginia

Address of Employer: 31 W. Campbell Ave.
Roanoke, VA 24011

Employer Identification Number: 54-0140004

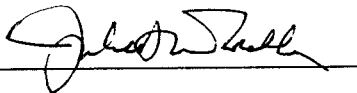
Section 457(b) Deferred Compensation Plan:

Effective October 14, 2008, the Better Business Bureau of Western Virginia adopted a section 457(b) deferred compensation plan for one employee.

Declaration:

The Better Business Bureau of Western Virginia maintains the Better Business Bureau of Western Virginia Section 457(b) Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Better Business Bureau of Western Virginia

By: 



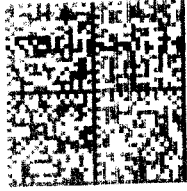
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Roanoke, Virginia 24006

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Employee Benefits Security Administrator
Top Hat Exemption
200 Constitution Avenue, NW, N-1513
Washington, D.C. 20210