

Morgan, Lewis & Bockius LLP
1111 Pennsylvania Avenue, NW
Washington, DC 20004
Tel: 202.739.3000
Fax: 202.739.3001
www.morganlewis.com

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Morgan Lewis
C O U N S E L O R S A T L A W

Althea R. Day
Partner
202.739.5366
aday@MorganLewis.com

March 16, 2010

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, DC 20210

Re: ICMA Retirement Corporation Executive Defined Contribution Plan (the "Plan")

Dear Sir or Madam:

On behalf of ICMA Retirement Corporation (the "Employer"), we are hereby submitting the following information with respect to the above-referenced Plan pursuant to Department of Labor Regulation § 2520.104-23.

1. **Name of Employer:** ICMA Retirement Corporation
2. **Address of Employer:** 777 North Capital Street, NE
Washington, DC 20002-4240
3. **Employer Identification Number:** 23-7268394
4. **Declaration:** The Plan is maintained primarily for the purpose of providing deferred compensation to a select group of management and highly compensated employees.
5. **Number of Plans of Deferred Compensation:** The Plan is one of four plans maintained by the Employer for the purpose of providing deferred compensation to a select group of management and highly compensated employees.
6. **Number of Participants in the Plan:** There are currently no participants in the Plan.

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7. ***Number of Participants in Other Plans:*** The Employer maintains three other deferred compensation plans which cover a select group of management and highly compensated employees. One of these plans has 10 participants, one has two participants and one has 17 participants.

The Employer will provide copies of the Plan document to the Department of Labor upon request.

Respectfully submitted,



Althea R. Day

cc: Catherine Leggett

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