

March 12, 2010

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

RE: DFVCP STATEMENT
CSEA SUPPLEMENTAL RETIREMENT PLAN
457A PLAN TOP HAT
FORM 5500
EIN 94-0362021

The above referenced plan is submitting the following information under 29 CFR 2520.104-23 regarding the Delinquent Filer Voluntary Compliance Program (DFVCP). A copy of this information has also been provided to the EBSA in Lawrence, Kansas and the DFVCP in Charlotte, North Carolina along with the penalty payment.

FORM 5500, BOX D - DFVC FILING

THE EMPLOYER MAINTAINS A PLAN PRIMARILY FOR THE PURPOSE OF PROVIDING DEFERRED COMPENSATION FOR A SELECT GROUP OF MANAGEMENT OR HIGHLY COMPENSATED EMPLOYEES.

EMPLOYER NAME: CALIFORNIA STATE EMPLOYEES ASSOCIATION
EMPLOYER ADDRESS: 1108 O STREET, SACRAMENTO, CA 95814-8794
EIN: 94-0362021
NUMBER OF SUCH PLANS: 1
NUMBER OF EMPLOYEES IN EACH: 1

Sincerely,

A handwritten signature in black ink, appearing to read "Lu Sheng", is written below the "Sincerely," text.

Form **5500**

Department of the Treasury
Internal Revenue Service
Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan
This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ Complete all entries in accordance with the instructions to the Form 5500.

Official Use Only
OMB Nos. 1210 - 0110
1210 - 0089

2007

This Form is Open to Public Inspection.

Part I Annual Report Identification Information

For the calendar plan year 2007 or fiscal plan year beginning and ending

- A** This return/report is for: (1) a multiemployer plan; (3) a multiple-employer plan; or
 (2) a single-employer plan (other than a multiple-employer plan); (4) a DFE (specify) _____
- B** This return/report is: (1) the first return/report filed for the plan; (3) the final return/report filed for the plan;
 (2) an amended return/report; (4) a short plan year return/report (less than 12 months).
- C** If the plan is a collectively-bargained plan, check here
- D** If filing under an extension of time or the DFVC program, check box and attach required information. (see instructions)

Part II Basic Plan Information - enter all requested information.

1a Name of plan CSEA SUPPLEMENTAL RETIREMENT PLAN 457A PLAN TOP HAT	1b Three-digit plan number (PN) ▶ 003
	1c Effective date of plan (mo., day, yr.) 06/20/1997
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) CALIFORNIA STATE EMPLOYEES ASSOCIATION 1108 O STREET SACRAMENTO CA 95814-8794	2b Employer Identification Number (EIN) 94-0362021
	2c Sponsor's telephone number 916-444-8134
	2d Business code (see instructions) 813000

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report if it is being filed electronically, and to the best of my knowledge and belief, it is true, correct and complete.

SIGN HERE

Leeland King
Signature of plan administrator

3/15/10
Date

LEELAND KING

Type or print name of individual signing as plan administrator

SIGN HERE

Signature of employer/plan sponsor/DFE

Date

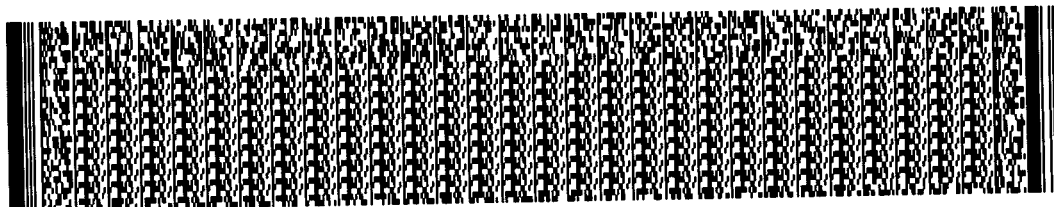
CALIFORNIA STATE EMPLOYEES

Type or print name of individual signing as employer, plan sponsor or DFE

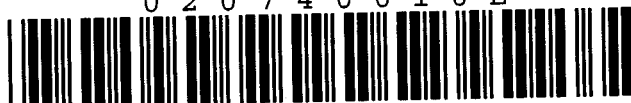
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

v10.1

Form **5500** (2007)



0 2 0 7 4 0 0 1 0 E



3a Plan administrator's name and address (If same as plan sponsor, enter "Same")
LEELAND KING

1108 O STREET

SACRAMENTO

CA 95814

3b Administrator's EIN
68-0196167

3c Administrator's telephone number
916-444-8134

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report below:
a Sponsor's name

b EIN

c PN

5 Preparer information (optional) a Name (including firm name, if applicable) and address
HOOD & STRONG LLP, CPAS

100 FIRST STREET, 14TH FLOOR

SAN FRANCISCO

CA 94105

b EIN

94-1254756

c Telephone number

415-781-0793

6 Total number of participants at the beginning of the plan year 6 1
7 Number of participants as of the end of the plan year (welfare plans complete only lines 7a, 7b, 7c, and 7d)
a Active participants 7a
b Retired or separated participants receiving benefits 7b 1
c Other retired or separated participants entitled to future benefits 7c
d Subtotal. Add lines 7a, 7b, and 7c 7d 1
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits 7e
f Total. Add lines 7d and 7e 7f 1
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) 7g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested 7h
i If any participant(s) separated from service with a deferred vested benefit, enter the number of separated participants required to be reported on a Schedule SSA (Form 5500) 7i

8 Benefits provided under the plan (complete 8a and 8b, as applicable)

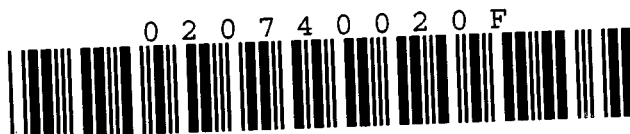
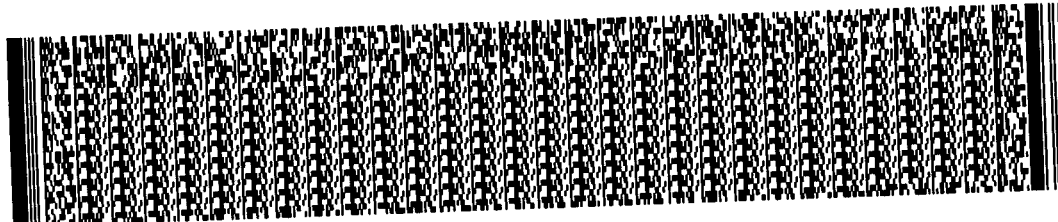
a Pension benefits (check this box if the plan provides pension benefits and enter the applicable pension feature codes from the List of Plan Characteristics Codes printed in the instructions): 3C
b Welfare benefits (check this box if the plan provides welfare benefits and enter the applicable welfare feature codes from the List of Plan Characteristics Codes printed in the instructions):

9a Plan funding arrangement (check all that apply)

- (1) Insurance
- (2) Code section 412(i) insurance contracts
- (3) Trust
- (4) General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- (1) Insurance
- (2) Code section 412(i) insurance contracts
- (3) Trust
- (4) General assets of the sponsor



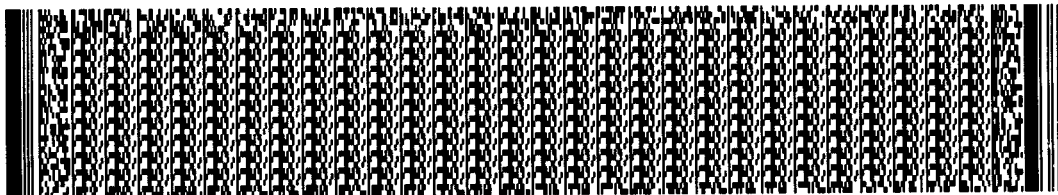
10 Schedules attached (Check all applicable boxes and, where indicated, enter the number attached. See instructions.)

a Pension Benefit Schedules

- (1) R (Retirement Plan Information)
- (2) B (Actuarial Information)
- (3) E (ESOP Annual Information)
- (4) SSA (Separated Vested Participant Information)

b Financial Schedules

- (1) H (Financial Information)
- (2) I (Financial Information -- Small Plan)
- (3) A (Insurance Information)
- (4) C (Service Provider Information)
- (5) D (DFE/Participating Plan Information)
- (6) G (Financial Transaction Schedules)



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**SCHEDULE I
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

Financial Information -- Small Plan

This schedule is required to be filed under Section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

► **File as an attachment to Form 5500.**

Official Use Only

OMB No. 1210-0110

2007

**This Form is Open to
Public Inspection.**

For calendar year 2007 or fiscal plan year beginning		and ending	
A Name of plan CSEA SUPPLEMENTAL RETIREMENT PLAN	B Three-digit plan number		003
C Plan sponsor's name as shown on line 2a of Form 5500 CALIFORNIA STATE EMPLOYEES	D Employer Identification Number 94-0362021		

Complete Schedule I if the plan covered fewer than 100 participants as of the beginning of the plan year. You may also complete Schedule I if you are filing as a small plan under the 80-120 participant rule (see instructions). Complete Schedule H if reporting as a large plan or DFE.

Part I Small Plan Financial Information

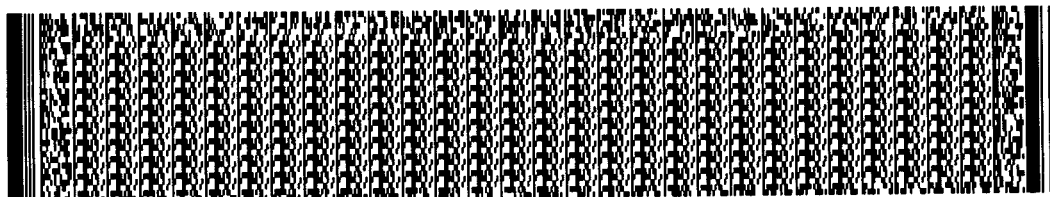
Report below the current value of assets and liabilities, income, expenses, transfers and changes in net assets during the plan year. Combine the value of plan assets held in more than one trust. Do not enter the value of the portion of an insurance contract that guarantees during this plan year to pay a specific dollar benefit at a future date. Include all income and expenses of the plan including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. **Round off amounts to the nearest dollar.**

		(a) Beginning of Year	(b) End of Year
1 Plan Assets and Liabilities:			
a Total plan assets	1a		
b Total plan liabilities	1b		
c Net plan assets (subtract line 1b from line 1a)	1c	0	0
2 Income, Expenses, and Transfers for this Plan Year:		(a) Amount	(b) Total
a Contributions received or receivable			
(1) Employers	2a(1)		
(2) Participants	2a(2)		
(3) Others (including rollovers)	2a(3)		
b Noncash contributions	2b		
c Other income	2c		
d Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c)	2d		
e Benefits paid (including direct rollovers)	2e		
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Other expenses	2h		
i Total expenses (add lines 2e, 2f, 2g, and 2h)	2i		
j Net income (loss) (subtract line 2i from line 2d)	2j		
k Transfers to (from) the plan (see instructions)	2k		

3 Specific Assets: If the plan held assets at anytime during the plan year in any of the following categories, check "Yes" and enter the current value of any assets remaining in the plan as of the end of the plan year. Allocate the value of the plan's interest in a commingled trust containing the assets of more than one plan on a line-by-line basis unless the trust meets one of the specific exceptions described in the instructions.

		Yes	No	Amount
a Partnership/joint venture interests	3a		X	
b Employer real property	3b		X	

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. v10.1 Schedule I (Form 5500) 2007



2 0 0 7 4 0 0 1 0 E



	Yes	No	Amount
3c Real estate (other than employer real property)		X	
d Employer securities		X	
e Participant loans		X	
f Loans (other than to participants)		X	
g Tangible personal property		X	

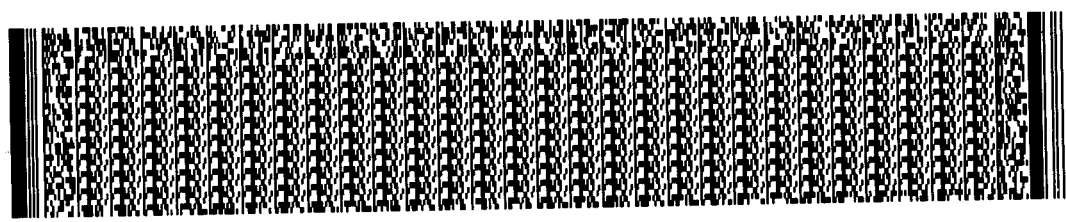
Part II Transactions During Plan Year

	Yes	No	Amount
4 During the plan year:			
a Did the employer fail to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by the participant's account balance		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible?		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a.)		X	
e Was the plan covered by a fidelity bond?		X	
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel of real estate, or partnership/joint venture interest?		X	
j Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
k Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? If no, attach an IQPA's report or 2520.104-50 statement. (See instructions on waiver eligibility and conditions.)		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If yes, enter the amount of any plan assets that reverted to the employer this year Yes No Amount _____

5b If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
_____	_____	_____
_____	_____	_____
_____	_____	_____



2 0 0 7 4 0 0 2 0 F



March 12, 2010

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

RE: DFVCP STATEMENT
CSEA SUPPLEMENTAL RETIREMENT PLAN
457A PLAN TOP HAT
FORM 5500
EIN 94-0362021

The above referenced plan is submitting the following information under 29 CFR 2520.104-23 regarding the Delinquent Filer Voluntary Compliance Program (DFVCP). A copy of this information has also been provided to the EBSA in Lawrence, Kansas and the DFVCP in Charlotte, North Carolina along with the penalty payment.

FORM 5500, BOX D - DFVC FILING

THE EMPLOYER MAINTAINS A PLAN PRIMARILY FOR THE PURPOSE OF PROVIDING DEFERRED COMPENSATION FOR A SELECT GROUP OF MANAGEMENT OR HIGHLY COMPENSATED EMPLOYEES.

EMPLOYER NAME: CALIFORNIA STATE EMPLOYEES ASSOCIATION
EMPLOYER ADDRESS: 1108 O STREET, SACRAMENTO, CA 95814-8794
EIN: 94-0362021
NUMBER OF SUCH PLANS: 1
NUMBER OF EMPLOYEES IN EACH: 1

Sincerely,



Form **5500**

Department of the Treasury
Internal Revenue Service
Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan
This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ Complete all entries in accordance with the instructions to the Form 5500.

Official Use Only
OMB Nos. 1210 - 0110
1210 - 0089

2008

This Form is Open to Public Inspection.

Part I Annual Report Identification Information

For the calendar plan year 2008 or fiscal plan year beginning and ending

- A** This return/report is for: (1) a multiemployer plan; (3) a multiple-employer plan; or
 (2) a single-employer plan (other than a multiple-employer plan); (4) a DFE (specify) _____
- B** This return/report is: (1) the first return/report filed for the plan; (3) the final return/report filed for the plan;
 (2) an amended return/report; (4) a short plan year return/report (less than 12 months).
- C** If the plan is a collectively-bargained plan, check here
- D** If filing under an extension of time or the DFVC program, check box and attach required information. (see instructions)

Part II Basic Plan Information - enter all requested information.

1a Name of plan CSEA SUPPLEMENTAL RETIREMENT PLAN 457A PLAN TOP HAT	1b Three-digit plan number (PN) ▶ 003
	1c Effective date of plan (mo., day, yr.) 06/20/1997
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) CALIFORNIA STATE EMPLOYEES ASSOCIATION 1108 O STREET SACRAMENTO CA 95814-8794	2b Employer Identification Number (EIN) 94-0362021
	2c Sponsor's telephone number 916-444-8134
	2d Business code (see instructions) 813000

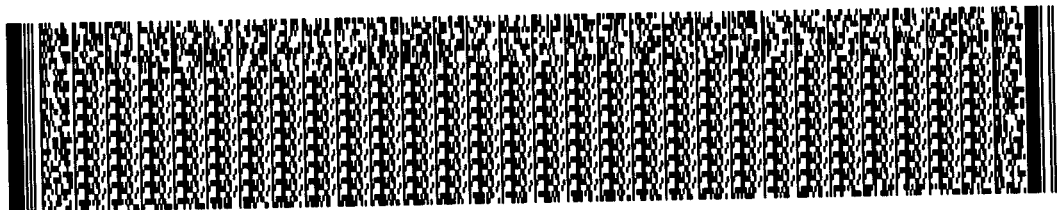
Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report if it is being filed electronically, and to the best of my knowledge and belief, it is true, correct and complete.

SIGN HERE *Leeland King* 3/15/2008 **LEELAND KING**
Signature of plan administrator Date Type or print name of individual signing as plan administrator

SIGN HERE _____ _____ **CALIFORNIA STATE EMPLOYEES**
Signature of employer/plan sponsor/DFE Date Type or print name of individual signing as employer, plan sponsor or DFE

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. v11.3 Form **5500** (2008)



020880010J



3a Plan administrator's name and address (If same as plan sponsor, enter "Same")
LEELAND KING

3b Administrator's EIN
68-0196167

3c Administrator's telephone number
916-444-8134

1108 O STREET

SACRAMENTO

CA 95814

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report below:

a Sponsor's name

b EIN

c PN

5 Preparer information (optional) a Name (including firm name, if applicable) and address
HOOD & STRONG LLP, CPAS

100 FIRST STREET, 14TH FLOOR

SAN FRANCISCO

CA 94105

b EIN

94-1254756

c Telephone number

415-781-0793

6 Total number of participants at the beginning of the plan year	6	1
7 Number of participants as of the end of the plan year (welfare plans complete only lines 7a, 7b, 7c, and 7d)		
a Active participants	7a	
b Retired or separated participants receiving benefits	7b	1
c Other retired or separated participants entitled to future benefits	7c	
d Subtotal. Add lines 7a, 7b, and 7c	7d	1
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	7e	
f Total. Add lines 7d and 7e	7f	1
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	7g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	7h	
i If any participant(s) separated from service with a deferred vested benefit, enter the number of separated participants required to be reported on a Schedule SSA (Form 5500)	7i	

8 Benefits provided under the plan (complete 8a and 8b, as applicable)

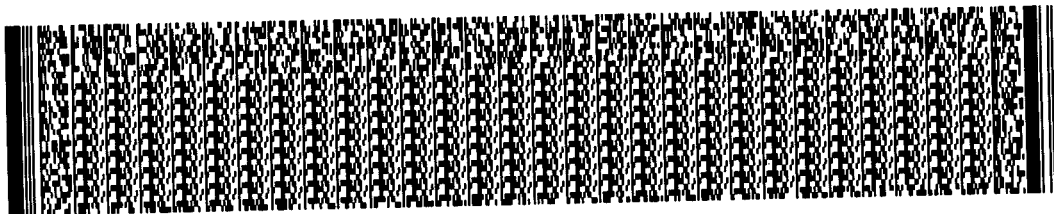
- a Pension benefits (check this box if the plan provides pension benefits and enter the applicable pension feature codes from the List of Plan Characteristics Codes printed in the instructions): 3C
- b Welfare benefits (check this box if the plan provides welfare benefits and enter the applicable welfare feature codes from the List of Plan Characteristics Codes printed in the instructions):

9a Plan funding arrangement (check all that apply)

- (1) Insurance
- (2) Code section 412(e)(3) insurance contracts
- (3) Trust
- (4) General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- (1) Insurance
- (2) Code section 412(e)(3) insurance contracts
- (3) Trust
- (4) General assets of the sponsor



020880020K



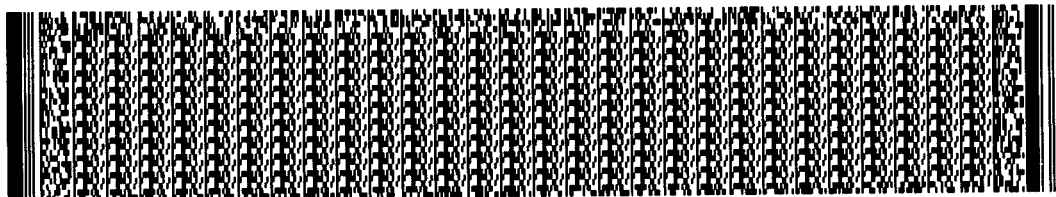
10 Schedules attached (Check all applicable boxes and, where indicated, enter the number attached. See instructions.)

a Pension Benefit Schedules

- (1) R (Retirement Plan Information)
- (2) B (Actuarial Information)
- (3) E (ESOP Annual Information)
- (4) SSA (Separated Vested Participant Information)

b Financial Schedules

- (1) H (Financial Information)
- (2) I (Financial Information -- Small Plan)
- (3) A (Insurance Information)
- (4) C (Service Provider Information)
- (5) D (DFE/Participating Plan Information)
- (6) G (Financial Transaction Schedules)



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**SCHEDULE I
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

Financial Information -- Small Plan

This schedule is required to be filed under Section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

► **File as an attachment to Form 5500.**

Official Use Only

OMB No. 1210-0110

2008

**This Form is Open to
Public Inspection.**

For calendar year 2008 or fiscal plan year beginning		and ending	
A Name of plan CSEA SUPPLEMENTAL RETIREMENT PLAN	B Three-digit plan number		▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 CALIFORNIA STATE EMPLOYEES	D Employer Identification Number 94-0362021		

Complete Schedule I if the plan covered fewer than 100 participants as of the beginning of the plan year. You may also complete Schedule I if you are filing as a small plan under the 80-120 participant rule (see instructions). Complete Schedule H if reporting as a large plan or DFE.

Part I Small Plan Financial Information

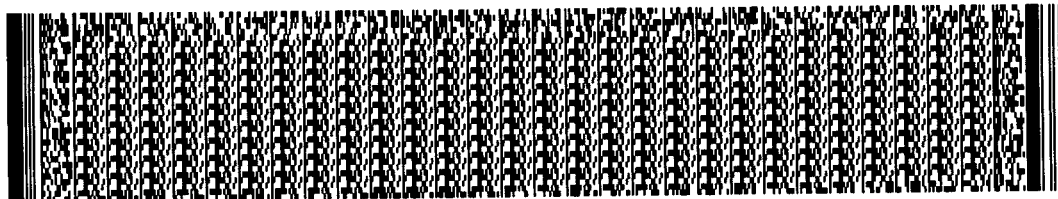
Report below the current value of assets and liabilities, income, expenses, transfers and changes in net assets during the plan year. Combine the value of plan assets held in more than one trust. Do not enter the value of the portion of an insurance contract that guarantees during this plan year to pay a specific dollar benefit at a future date. Include all income and expenses of the plan including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. **Round off amounts to the nearest dollar.**

	(a) Beginning of Year	(b) End of Year
1 Plan Assets and Liabilities:		
a Total plan assets	1a	
b Total plan liabilities	1b	
c Net plan assets (subtract line 1b from line 1a)	1c	0
2 Income, Expenses, and Transfers for this Plan Year:	(a) Amount	(b) Total
a Contributions received or receivable		
(1) Employers	2a(1)	
(2) Participants	2a(2)	
(3) Others (including rollovers)	2a(3)	
b Noncash contributions	2b	
c Other income	2c	
d Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c)	2d	
e Benefits paid (including direct rollovers)	2e	
f Corrective distributions (see instructions)	2f	
g Certain deemed distributions of participant loans (see instructions)	2g	
h Other expenses	2h	
i Total expenses (add lines 2e, 2f, 2g, and 2h)	2i	
j Net income (loss) (subtract line 2i from line 2d)	2j	
k Transfers to (from) the plan (see instructions)	2k	

3 Specific Assets: If the plan held assets at anytime during the plan year in any of the following categories, check "Yes" and enter the current value of any assets remaining in the plan as of the end of the plan year. Allocate the value of the plan's interest in a commingled trust containing the assets of more than one plan on a line-by-line basis unless the trust meets one of the specific exceptions described in the instructions.

		Yes	No	Amount
a Partnership/joint venture interests	3a		X	
b Employer real property	3b		X	

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. v11.3 Schedule I (Form 5500) 2008



200880010J



	Yes	No	Amount
3c Real estate (other than employer real property)		X	
d Employer securities		X	
e Participant loans		X	
f Loans (other than to participants)		X	
g Tangible personal property		X	

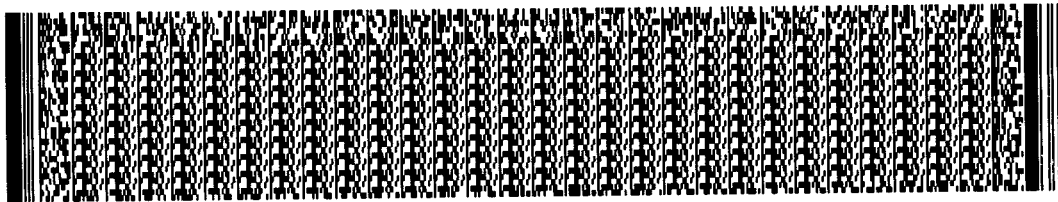
Part II Transactions During Plan Year

	Yes	No	Amount
4 During the plan year:			
a Did the employer fail to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by the participant's account balance		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible?		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a.)		X	
e Was the plan covered by a fidelity bond?		X	
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel of real estate, or partnership/joint venture interest?		X	
j Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
k Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? If no, attach an IQPA's report or 2520.104-50 statement. (See instructions on waiver eligibility and conditions.)		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If yes, enter the amount of any plan assets that reverted to the employer this year Yes No Amount 0

5b If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
_____	_____	_____
_____	_____	_____
_____	_____	_____



200880020K



