

EBSA/PUBLIC DISCLOSURE
2010 JUN 30 AM 7:54

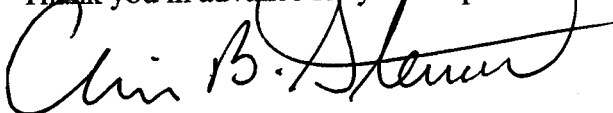
June 15, 2010

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

The Arc of Jefferson County adopted a 457(b) Plan on August 1, 2008. We submitted written instructions to our vendor (Lincoln Financial Group) outlining how the plan should operate. However, a formal plan document was inadvertently not executed.

We are now filing the required statement under the Delinquent Filer Voluntary Compliance (DFVC) Program. We are also mailing a \$750 check in a separate mailing to DFVCP P.O. Box 70933 Charlotte, NC 28272-0933.

Thank you in advance for your help.



Chris Stewart
Chief Financial Officer
The Arc of Jefferson County
205-503-4040

April 13, 2010

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

Dear Sir or Madame:

This statement is filed under DOL Regulations § 2520.104-23.

Employer: The Arc of Jefferson County, Inc.

Address:
2665 Hackberry Rd.
Hoover, AL 35226-3911

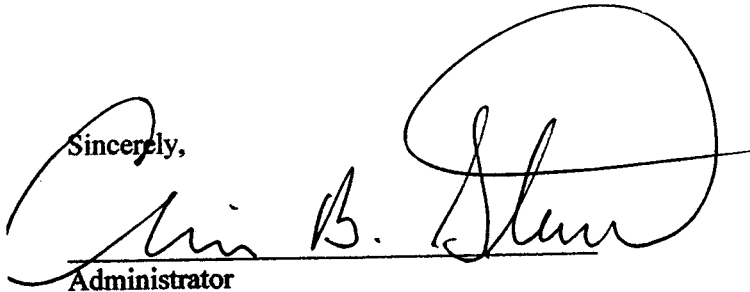
Employer ID
Number: 63-0375738

Effective August 1, 2008, the Employer adopted the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Plan Name: The Arc of Jefferson County 457(b) Plan

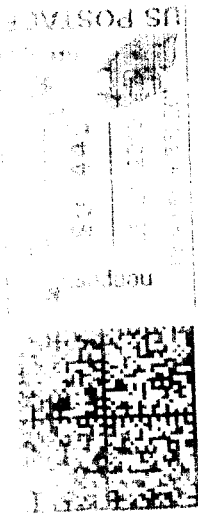
Number of Participants: 3

Sincerely,


Administrator

**The
ARC**

of Jefferson County
215 21st Avenue South
Birmingham, Alabama 35205



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