



JEFFERSON  
NATIONAL PARKS  
ASSOCIATION

2520110590505

January 12, 2011

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: Jefferson National Parks Association

Address: Suite 1900  
1 Memorial Drive  
St. Louis, MO 63102-2443

Employer ID  
Number: 43-6062751

Effective January 1, 2011, 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: Jefferson National Parks Association 457(b) Plan

Sincerely,

Mary Bauer  
Director of Administration/CFO  
Plan Administrator



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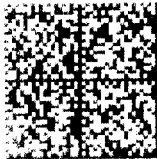


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