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August 25, 2011

Top Hat Plan Exemption
 Employee Benefits Security Administration
 Room N-5644
 U.S. Department of Labor
 200 Constitution Avenue, NW
 Washington, DC 20210

Re: Employer: Financial Accounting Foundation
EIN: 23-7211935
Plan: Financial Accounting Foundation 457(b) Deferred Compensation Plan

Dear Sir/Madam:

This letter is intended to meet the alternate form of compliance to the reporting and disclosure requirements of the Employee Retirement Income Security Act of 1974, as set forth at 29 C.F.R. § 2520.104-23, for pension plans for a select group of management or highly compensated employees.

Financial Accounting Foundation adopted the Financial Accounting Foundation 457(b) Deferred Compensation Plan effective January 1, 2012, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

This is the only Plan of this type sponsored by Financial Accounting Foundation and this Plan is expected to cover 23 employees.

Sincerely,



Bruce B. Barth

cc: Gary Greene



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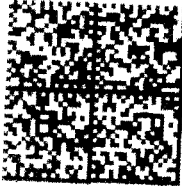
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