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December 19, 2011

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
 Pension and Welfare Benefits Administration
 Room N-5644
 U.S. Department of Labor
 200 Constitution Avenue N.W.
 Washington, D.C. 20210

EOSA/PUBLIC DISCLOSURE
 2011 DEC 27 PM 1:28

Re: Adoption of Deferred Compensation Plan

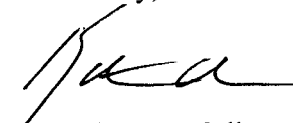
Dear Sir or Madam:

In compliance with Department of Labor Regulation Section 2520.104-23, notice hereby is given that the employer named below has adopted a deferred compensation arrangement for the benefit of a select group of management or highly compensated employees. The information requested by that regulation is as follows:

1. Name and Address of Participating Employer: Mountain Valley Developmental Services, Inc.
 700 Mt. Sopris Drive
 Glenwood Springs, CO 81602
 Name of Plan: The Mountain Valley Developmental Services, Inc.
 Section 457(b) Deferred Compensation Plan
2. Participating Employer's EIN: 84-0687930
3. Declaration: The employer hereby declares that the deferred compensation plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer currently maintains one such plan and this plan currently benefits one employee.

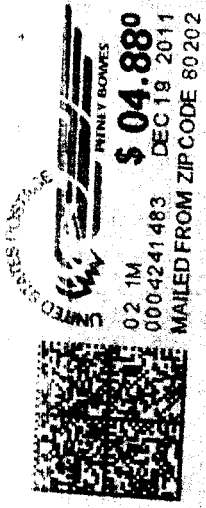
If you have any questions concerning the above, please let me know.

Sincerely,



Kathleen A. Odle

KAO:CPR



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