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February 2, 2012

Top-Hat Plan Exemption
PWBA
Room N-5644
U.S. Department of Labor
200 Constitution Ave., NW
Washington, D.C. 20210

EBSA/PUBLIC DISCLOSURE
2012 FEB 13 PM 3:44

RE: California Congress of Parents Teachers and Students 457 Plan

To Whom It May Concern:

We are submitting the enclosed Top-Hat Plan Exemption Statement on behalf of our client California Congress of Parents, Teachers, and Students. Please contact us if you need any more information:

Benefit Resources, Inc.
Laura Vujovich
1545 River Park Drive, Suite 325
Sacramento, CA 95815
(916) 922-3200
(916) 596-9016 (direct line)
LauraV@Benefit-Resources.com

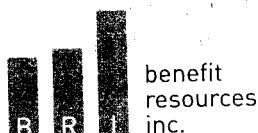
Sincerely,



Laura Vujovich, QKA
Certified Administrator

Enclosure

LLV/bsh



TOP-HAT PLAN EXEMPTION STATEMENT¹

Top-Hat Plan Exemption
 PWBA
 Room N-5644
 U.S. Department of Labor
 200 Constitution Ave., NW
 Washington, D.C. 20210

Employer Name: California Congress of Parents Teachers and Students

Address: 2327 L Street, Sacramento, CA 95816

Employer EIN: 95-1683870

Name of Plan:² California Congress of Parents Teachers and Students 457 Plan

The Plan is maintained for a select group of management or highly compensated employees.

Number of Plans: 1

Number of Employees in Plan(s): 1

¹ A tax-exempt organization must maintain a 457 plan as a "top-hat plan" within the meaning of ERISA to avoid application of certain ERISA provisions that are inconsistent with the requirements of Code §457. The employer must file this statement to exempt the top-hat plan from ERISA Title I reporting and disclosure requirements. The employer must submit this statement to the DOL no later than 120 days after the plan becomes subject to Part 1 of Title 1 of ERISA. DOL Reg. §2520.104-23(b). A plan generally becomes subject to Part 1 of the Title 1 of ERISA on the later of the date of adoption or the effective date of the plan. See DOL Reg. §2520.104b-2(a)(3). A governmental 457 plan is not subject to ERISA and need not file this statement.

² See DOL Reg. §2520.104.23. Although the regulations do not require the name of the plan, the employer could include the plan name.

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