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April 23, 2012

Via Federal Express

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

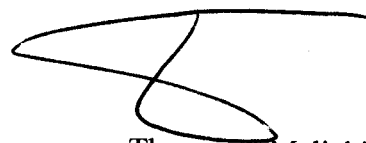
Re: Tenaska, Inc.

Gentlemen:

I am enclosing with this letter a "Top Hat Exemption Filing" for the above-referenced company. I also have enclosed a duplicate copy of the filing. Please date stamp the duplicate copy and return it to me in the enclosed envelope for my records.

Should you have any questions or desire additional information, please feel free to call me.

Very truly yours,



Thomas J. Malicki
 For the Firm

TJM/cms
 Enclosures

TJM/352067.1

EBSA/PUBLIC D. 5013
 2012 APR 26 PM 12:25

TENASKA, INC.
1044 North 115th Street
Suite 400
Omaha, Nebraska 68154-4446

EBSA/PUBLIC DISCLOSURE
2012 APR 26 PM 12:25

TO: Secretary of Labor
RE: Notice of Plan of Deferred Compensation
DATED: April 23, 2012

Pursuant to DOL Reg. Sec. 2520.104-23, Tenaska, Inc. hereby files the following information with respect to its plan of deferred compensation:

1. Name and Address of Employer:

Tenaska, Inc.
1044 North 115th Street, Suite 400
Omaha, Nebraska 68154-4446
2. Federal Employer Identification No. (EIN): 47-0701708
3. The Employer maintains a plan of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees known as the TMV Performance Plan II.
4. The plan covers twenty-eight employees.
5. A copy of the plan will be provided upon written request.

From: (402) 392-1250
Thomas J. Malicki
Abrahams Kaslow & Cassman LLP
8712 West Dodge Road
Suite 300
Omaha, NE 68114

Origin ID: OMAA



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BILL SENDER

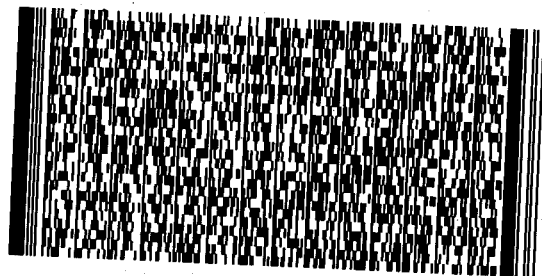
Top Hat Plan Exemption
Pension & Welfare Benefits Adm.
U.S. Dept. of Labor, Room N-5644
200 Constitution Avenue, N.W.
Washington, DC 20210

TUE - 24 APR A2
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