



P.O. Box 1640
Bradenton, Florida 34206
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EBSA/PUBLIC DISCLOSURE

~~March 21, 2012~~

MAY 30, 2012

VIA CERTIFIED MAIL/RETURN RECEIPT REQUESTED
U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, Room N-1513
Washington, DC 20210

Re: Goodwill Industries – Manasota, Inc. 457(b) Plan and the Goodwill Industries – Manasota, Inc. 457(f) Plan

Dear Secretary:

Enclosed, please find the registration statement required under Department of Labor Regulation Section 2520.104-23 to exempt the Plan from the Form 5500 filing requirements.

Contemporaneously with this filing, Goodwill Industries – Manasota, Inc., the plan administrator of the Goodwill Industries – Manasota, Inc. 457(b) Plan and the Goodwill Industries – Manasota, Inc. 457(f) Plan, is filing the required documentation and penalties as provided in the Delinquent Filer Voluntary Correction Program.

If you have any questions, please let me know.

Very truly yours,

The Rev. Mr. Donald L. Roberts

Enclosure

cc: Robert Stanell
Sandi M. Russell





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May 30, 2012

U.S. Department of Labor
Employee Benefits Security Administration
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200 Constitution Avenue, NW, Room N-1513
Washington, DC 20210

Re: Goodwill Industries – Manasota, Inc. 457(b) Plan and the Goodwill Industries – Manasota, Inc. 457(f) Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Goodwill Industries – Manasota, Inc. 457(b) Plan (the “457(b) Plan”) and the Goodwill Industries – Manasota, Inc. 457(f) Plan (the “457(f) Plan”), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 (“ERISA”), which alternative form of compliance is provided in the Regulations Section cited above.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer
Goodwill Industries – Manasota, Inc.
7501 15th Street East
Sarasota, FL 34243
2. Employer Identification Number
59-2074391
3. The Employer maintains both the 457(b) Plan and the 457(f) Plan primarily for the purpose of providing deferred compensation for members of a select group of management or highly compensated employees. The 457(b) Plan has two (2) participants. The 457(f) Plan has two (2) participants.
4. The Employer does not maintain any other plans, other than the 457(b) Plan and the 457(f) Plan, for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

Goodwill Industries – Manasota, Inc.

By:

DRoberts
Print Name: DONALD L. ROBERTS

www.goodwillindustries.org

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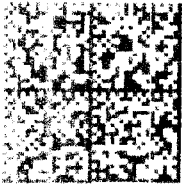
Goodwill 9
Manasota

Goodwill Industries - Manasota
P.O. BOX 1640
Bradenton, FL 34206-1640

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