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RANDALL & HURLEY, INC.
Pension and Employee Benefits

HRSA/PUBLIC DECISION

2012 AUG 23 PM 3:16

June 13, 2012

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

RE: Career Path Services 457(b) Plan

Dear Sir or Madam:

Career Path Services is filing this notice on the Career Path Services 457(b) Plan (the "Plan") pursuant to the Department of Labor Regulation § 2520.104-23. The Company maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan currently covers 3 employees.

The Company's address is 10 N. Post, Suite 200 Peyton Building, Spokane WA 99201, and the Company's Employer Identification Number is 91-1032846.

Sincerely,

Jodi Calhoun, APA, ERPA

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: Career Path Services

Address: 10 N. Post, Suite 200 Peyton Bldg.

Employer EIN: 91-1032846

Name of Plan: Career Path Services 457(b) 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): 3

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.



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Top-Hat Plan Exemption PWBA

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