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Morgan Lewis
 C O U N S E L O R S A T L A W

Leslie DuPuy
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December 27, 2012

**CERTIFIED MAIL –
 RETURN RECEIPT REQUESTED**

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

Re: Exemption Filing for Top Hat Plans

Dear Sir or Madam:

On behalf of Council of State Administrators of Vocational Rehabilitation (the “Employer”) we hereby submit the following information with respect to the Employer’s “top-hat” plan pursuant to Department of Labor Regulation 29 CFR §2520.104-23 as follows:

Sponsoring Employer: Council of State Administrators of Vocational Rehabilitation

Address of Employer: 1 Research Court, Suite 450
 Rockville, MD 20850

Employer Identification Number: 52-6071153

Name of Plan(s) and Number of Participants: Council of State Administrators of Vocational Rehabilitation Eligible Deferred Compensation Plan; one participant.

Declaration: The Plan is maintained primarily for the purpose of providing deferred compensation to a select group of management and highly compensated employees.

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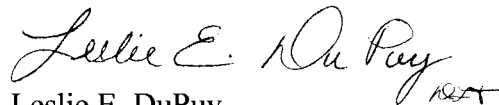
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The Employer will provide a copy of the Plan document to the Department of Labor upon request as required by ERISA §104(a)(6).

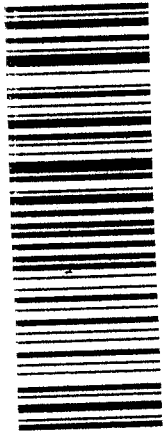
NOTE: Please acknowledge receipt of this notice by stamping or signing the enclosed copy of this notice and returning it to me in the enclosed pre-paid envelope.

Respectfully submitted,


Leslie E. DuPuy

encls.

c: Stephen A. Wooderson



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