

December 27, 2012

VIA CERTIFIED MAIL

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

2013 FEB 19 PM 1:4
EBSA/PUBLIC AFFAIRS

Re: Upstate Cerebral Palsy, Inc. Code Section 457(b) Deferred Compensation Plan (the "Plan")

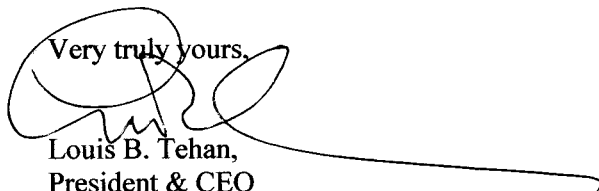
Dear Sir or Madam:

Upstate Cerebral Palsy, Inc. is filing this Reporting and Disclosure Compliance Statement to ensure compliance with Sections 104 and 110 of the Employer Retirement Income and Security Act of 1994 as amended ("ERISA"), and DOL Reg. Section 2520.104-23. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Plan Sponsor:	Upstate Cerebral Palsy, Inc.
Address:	1020 Mary Street Utica, New York 13501
Taxpayer ID No.	15-0543657
Plan Names:	Upstate Cerebral Palsy, Inc. Code Section 457(b) Deferred Compensation Plan
No. of Plans:	1
No. of Affected Individuals:	3

Please direct any correspondence regarding this letter to the following authorized representative: Sharon A. McAuliffe, Esq., Bousquet Holstein PLLC, 110 W. Fayette St., Syracuse, New York 13202.

Very truly yours,


Louis B. Tehan,
President & CEO

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BOUSQUET HOLSTEIN PLLC
formerly known as Green & Seiffer, Attorneys, PLLC

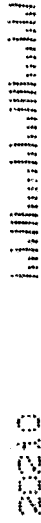


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