



bluegrass.org
 Bluegrass Regional Psychiatric Services
 Bluegrass Oakwood
 Bluegrass New Directions

March 12, 2013

To: U.S. Department of Labor

On behalf of Bluegrass Regional Mental Health – Mental Retardation Board, Inc. (“Bluegrass”), I authorize Mary G. Eaves to file with the U.S. Department of Labor a top hat exemption letter regarding the Bluegrass Executive Benefit Plan and a related Delinquent Filer Voluntary Compliance Program submission. Mary is an attorney with the law firm of Bingham Greenebaum Doll LLP; she serves as outside counsel to Bluegrass.

Bluegrass Regional Mental Health – Mental Retardation Board, Inc.

By: David E. Hanna, Ph.D.
 David E. Hanna, Ph.D., Interim President and CEO

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Behavioral Health
 Intellectual and Developmental Disabilities
 Substance Abuse
 24-Hour Access Line 1-800-928-8000

bluegrass.org
 1351 Newtown Pike BLDG 1
 Lexington KY 40511-1277
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March 26, 2013

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

Re: Bluegrass Regional Mental Health – Mental Retardation Board, Inc.
Executive Benefit Plan (“Executive Benefit Plan”)

Dear Sir or Madam:

In accordance with 29 C.F.R. § 104.23, which provides an alternative method of compliance with the reporting and disclosure requirements for pension plans for certain selected employees, the statement below is submitted on behalf of the following Employer:

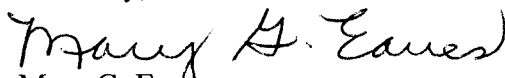
Name and Address of Employer: Bluegrass Regional Mental Health –
Mental Retardation Board, Inc.
1351 Newtown Pike, Building 1
Lexington, KY 40511

EIN of Employer: 61-0723605

The Employer has maintained the Executive Benefit Plan primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Fourteen employees were covered by the Executive Benefit Plan as of May 3, 2006, the effective date the Executive Benefit Plan was amended and restated in the form of a deferred compensation plan. The Executive Benefit Plan was terminated effective February 16, 2013. A Delinquent Filer Voluntary Compliance Program submission is also being filed today (March 26, 2013) as a result of the late filing of this statement.

Please see the enclosed letter of authorization, and please contact me if there are questions.

Sincerely,


Mary G. Eaves

MGE/eas

Enclosure

cc: David E. Hanna, Ph.D. (with enclosure)

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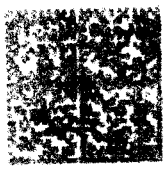
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TOP HAT PLAN EXEMPTION

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 Employee Benefits Security Administration
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 200 Constitution Avenue, NW
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