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April 2, 2013

**BY CERTIFIED MAIL
 RETURN RECEIPT REQUESTED**

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

2013 APR -8 PM 4:27

Re: Institute for Supply Management, Inc.

Dear Secretary:

This letter is to comply with the alternative form of compliance with the reporting and disclosure requirements of Part I of ERISA provided under Section 2520.104-23 of the Department of Labor's Regulations.

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

1. Name and Address of Employer:

Institute for Supply Management, Inc.
 2055 East Centennial Circle
 Tempe, AZ 85284

2. Employer Identification Number: 13-5265940


3. The Employer hereby declares that it implemented a Plan on March 1, 2013, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of participants in the plan is one.

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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.

Respectfully,



Gail N. Goodman

GNG:aln
cc: Sue Roswurm
Cynthia Shupe
7977760.1/048286.0001

