

Mullen & Henzell L.L.P.

ATTORNEYS AT LAW

e-mail: croberts@mullenlaw.com



April 8, 2013

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

Re: Casa Dorinda, a California Nonprofit Corporation

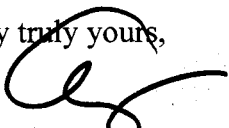
Dear Sir or Madam:

In August 1980, Casa Dorinda, a California nonprofit corporation, adopted and has since maintained an unfunded deferred compensation plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan was frozen in July 1997 but account balances remain to be distributed to 8 participants.

The purpose of this letter is to satisfy the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA as set forth in DOL Reg. 2520.104-23.

a. Name and Address of Employer	Casa Dorinda 300 Hot Springs Rd. Montecito, CA 93108-2037
b. Employer ID No.	23-7425754
c. Number of plans	1
d. Number of employees covered under plan	8

Very truly yours,


Christine P. Roberts of
Mullen & Henzell L.L.P.

CPR:nlh

cc: Robin Drew

G:\13288\0005\CORRO\GK0600.DOC

2013 APR 16 PM 3:17
 ROSA/PUBLIC DISCLOS

J. ROBERT ANDREWS
JAY L. BECKERMAN
JOSEPH F. GREEN
MACK S. STATON
GREGORY E. FAULKNER
WILLIAM E. DEGEN
CHRISTINE P. ROBERTS
MICHAEL E. CAGE
LORI A. LEWIS
PAUL K. WILCOX
JARED M. KATZ
DEBORAH K. BOSWELL
RAMÓN R. GUPTA
GRAHAM M. LYONS
RAFAEL GONZALEZ
JANA S. JOHNSTON
LINDSAY G. SHINN
ROBERT D. DOMINGUEZ
JARED A. GREEN

DENNIS W. REILLY
KIRK R. WILSON
OF COUNSEL

THOMAS M. MULLEN
1915-1991

ARTHUR A. HENZELL
RETIRED

Mullen & Henzell L.L.P.

ATTORNEYS AT LAW

112 East Victoria Street Post Office Drawer 789
Santa Barbara, California 93102-0789



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

.....