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April 18, 2013

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

2013 APR 22 PM 2:05

Ref. No.: 150836

Re: Hospice By The Bay 457 Plan

To Whom It May Concern:

Enclosed please find the Top-Hat Plan Exemption Statement for the Specimen Section 451 Deferred Compensation Plan established by Hospice By The Bay.

If you have any questions, please contact me at our corporate office, Document Department, (620) 793-8473, extension 590.

Sincerely,

Sarah Scheideman, QKA, TGPC  
Manager  
Document Department  
sarah.scheideman@cpiqpc.com

SS/db

Enclosure

cc: Liz Adamson  
Michael Rennels & Race Stowell

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**TOP-HAT PLAN EXEMPTION STATEMENT**

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

Employer Name: Hospice By The Bay

Address: 17 E. Sir Frances Drake Blvd., Larkspur, CA 94939

Employer EIN: 94-2890791

Name of Plan: Hospice By The Bay 457 Plan

The Plan is maintained for a select group of management or highly compensated employees.

Number of Plans: 3

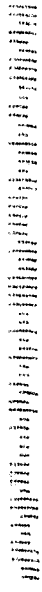
Number of Employees in Plan(s): 190



**Qualified Plan Consultants, Inc.**

P.O. Box 1167 / Great Bend, KS 67530

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