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April 18, 2013

VIA CERTIFIED MAIL #: 7010 0290 0000 7400 2129
RETURN RECEIPT REQUESTED

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 23 PM 2:03
 PERKINS COIE LLP

Re: Perkins Coie LLP
Alternative Reporting and Disclosure Statement for Pension Plans for Certain
Selected Employees

Dear Sir/Madam:

Enclosed please find an Alternative Reporting and Disclosure Statement, as permitted under 29 C.F.R. § 2520.104-23, for a top-hat pension plan sponsored by Perkins Coie LLP. Please contact me if you have any questions.

Respectfully submitted,

J. Thomas Cristy

JTC:ebmm
 Enclosure

**Alternative Reporting and Disclosure Statement
for
Pension Plans for Certain Selected Employees**

TO: 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

Pursuant to Department of Labor Regulation § 2520.104-23, the Employer named below submits this Statement as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended for an unfunded or insured pension plan for a select group of management or highly compensated employees.

1. Name of Employer: Perkins Coie LLP
2. Employer's Address: 1201 Third Avenue, Suite 4900, Seattle, WA 98101
3. Employer's IRS Identification Number (EIN): 91-0591206
4. The Employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of such Plans Covered by this Registration Statement: 1
6. Number of Participants in such Plan: 258

Dated: April 18, 2013

PERKINS COIE LLP,
as Plan Administrator

By: _____


J. Thomas Cristy, Chair, Retirement Committee



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Seattle, WA 98101-3099

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