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Lovelace Respiratory Research Institute

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Albuquerque, NM 87108-5129
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August 26, 2013

Secretary of Labor
Top Hat Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

Dear Secretary:

Lovelace Respiratory Research Institute submitted a letter on April 8, 2010 requesting that our 457(b) deferred compensation plan be allowed to satisfy the reporting requirements of ERISA by using an alternative form of compliance.

The IRS does not show the Top Hat Election being made by the LRRI 457(b) plan in the Department of Labor database. I have enclosed a copy of the original letter that was sent to ensure the Department of labor has on file and respectfully request acknowledgment of receipt.

If any additional information if needed please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'Crystal Sweeney', written over a horizontal line.

Crystal Sweeney
HR Business Partner and Plan Administrator
2425 Ridgecrest DR SE
Albuquerque, NM 87108
505-348-8577

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April 8, 2010

Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Lovelace Respiratory Research Institute (LRRI) - Request for Alternative Method of Compliance with the Reporting and Disclosure Requirements for Non-Qualified Deferred Compensation Plans for Selected Employees

Dear Secretary:

I am the Plan Administrator Lovelace Respiratory Research Institute 457(b) Deferred Compensation Plan ("Plan"). The Plan was established by LRRI (A non-profit New Mexico Company) to benefit a select group of management and highly compensated employees. The purpose of this letter is to request that the Plan be allowed to satisfy the reporting requirements of ERISA by using an alternative form of compliance.

STATUTORY REQUIREMENT

Section 104 of ERISA provides that the administrator of any employee benefit plan file with the Secretary of Labor ("Secretary") an annual report for the plan within 210 days after the close of such year. Section 110 of ERISA, however, authorizes the Secretary to prescribe an alternative method for satisfying any reporting requirement.

DEPARTMENT OF LABOR REGULATION

The Secretary in DOL Regulation 2520.104-23 has provided an alternative method of complying with the reporting requirements of Part 1 of ERISA. According to the Regulation the alternative method may be used by unfunded or insured pension plans maintained by an employer for a select group of management or highly compensated employees. The alternative method requires that the information requested in paragraph (b)(1) of DOL Regulation 2520.104-23 be provided to the Secretary.

FILING STATEMENT FOR ALTERNATIVE METHOD

The Plan has been established to provide deferred compensation to a select group of highly compensated employees and management personnel. The Plan will be maintained as an unfunded plan. The obligations under the Plan will be satisfied out of the general assets of the employer. The information required pursuant to DOL Regulation 2520.104-23(b)(1) is as follows:

- | | |
|------------------------|---|
| 1. Employer's Name: | Lovelace Respiratory Research Institute |
| 2. Employer's Address: | 2425 Ridgecrest Dr, SE
Albuquerque, NM 87108 |

3. Employer Identification Number: 85-0110669

4. Plan Purpose: The Plan is maintained for the purpose of providing deferred compensation for a select group of management and highly compensated employees.

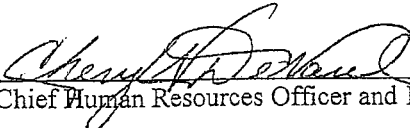
5. The Number of Plans: One

6. Number of Employees in the Plan: Approximately 50

If any additional information is needed, please contact me.

Very truly yours,

Lovelace Respiratory Research Institute

By 
Chief Human Resources Officer and Plan Administrator

Secretary of Labor
Pension and Welfare Benefits Admin.
Room 2-568
U.S. Dept. of Labor
Washington, D. C. 20310

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