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September 3, 2013

CERTIFIED MAIL
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 SEP 10 PM 3:05

RE: Foundation for Educational Services, Inc. Top Hat Plan Exemption

Dear Secretary:

This law firm represents the Foundation for Educational Services, Inc., a Nebraska nonprofit corporation. The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part I of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: Foundation for Educational Services, Inc.
2. Employer Address: 1300 "O" Street, Lincoln, NE 68508
3. Employer EIN: 47-0703499
4. The Plan is a 457(b) plan maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: One (1)

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6. Number of Current Employees in Each Plan(s): One (1)

7. Effective Date: June 1, 2013.

The Employer will provide plan documents to the Secretary upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

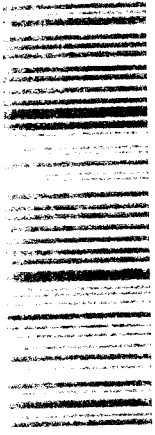


Paul J. Peter
On Behalf of Foundation for
Educational Services, Inc.

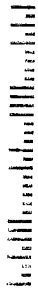
For the Firm
pjpeter@keatinglaw.com

PJP:nt
cc: C. J. Thoma, President & CEO

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