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January 30, 2014

United States Department of Labor  
Employee Benefits Security Administration  
Top Hat Plan Exemption  
Room N-1513  
200 Constitution Avenue, NW  
Washington, DC 20210

Re: **Bay Area Employment Development Company Nonqualified 457(f) Plan  
For the Benefit of James Rogers Baird  
Effective November 1, 2013**

Dear Sir or Madam:

This letter is to inform you of the establishment of the above-referenced non-qualified plan, which is being maintained by the **Bay Area Employment Development Company, EIN: 95-3457545** (the "Employer") as a top hat plan primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. At the present time, this is the sole top hat plan maintained by the Employer, and it has one employee participating in the Plan.

This letter is offered as the alternative method of compliance offered to top hat plans under 29 C.F.R. §2520.104-23(b), and is being provided within the 120 day period after the top hat plan became subject to Part I of ERISA Title I.

Very truly yours,

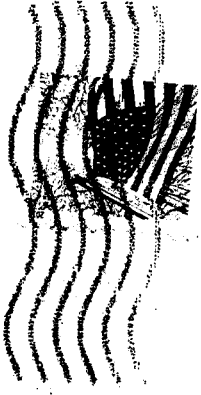


Sebastiano Scarampi, President  
Bay Area Employment Development Company

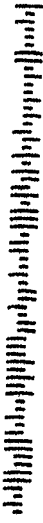
Bay Area Development Company  
1801 Oakland Blvd., Suite 100  
Walnut Creek, CA 94596

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