

April 2, 2014

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210-0001

Re: Energy Trust of Oregon, Inc.  
EIN: 93-1313663

Dear Sir or Madam:

We represent the Energy Trust of Oregon (Employer), an Oregon nonprofit corporation that is a tax-exempt entity under §501(c)(3) of the Internal Revenue Code (Code). Effective March 1, 2014, the Employer adopted the Energy Trust of Oregon, Inc., Supplemental Executive Retirement Plan 2, an eligible deferred compensation plan as defined in §457(b) of the Code. The plan is an arrangement primarily for the purpose of providing deferred compensation for a member of a select group of management or highly compensated employees.

We are submitting the following information pursuant to 29 C.F.R. §2520.104-23(b):

Name and Address of Employer:	Energy Trust of Oregon, Inc. 421 S.W. Oak Street, Suite 300 Portland OR 97204
Employer Identification Number:	93-1313663
Number of Plans:	2
Number of Employees Covered:	9

The Employer will provide documents to the Department of Labor upon request as required by the regulation cited above.

Sincerely,

  
Victoria L. Macpherson

TLM/tm

cc: Ms. Debbie Menashe  
Mr. Courtney Wilton

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200 SW Market Street, Suite 1900  
Portland, Oregon 97201

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