2520140934359

bay.org
The Embarcadero at Beach St
San Francisco, CA 94133
Phone: 415.623.5300

August 7, 2014

EBSA/PUBLIC DISCLOSURE
2014 SEP -8 PM 4:29

Secretary of Labor
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

Re: bay.org 457(f) Retention Plan

Dear Secretary:

Pursuant to Regulations Section 2520.104-23, this letter will serve as notice that, with respect to the bay.org 457(f) Retention Plan, the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") described in that Section. Pursuant to that Section, the following information is provided:

1. Name and Address of Employer bay.org

2. Employer Identification Number 90-0401015

3. The Employer maintains the 457(f) Retention Plan primarily for the purpose of providing deferred compensation for one member of a select group of management or highly compensated employees.

4. The Employer maintains a separate 457(b) plan providing deferred compensation benefits to two members of a select group of management or highly compensated employees. That other arrangement has been the subject of a prior notice filing.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide plan documents to the Secretary of Labor upon request as required by Section 104(a)(6) of ERISA.

Very truly yours,

bay.org

By: Steve Machtinger

Name: Steve Machtinger
Title: Board Chair

Aquarium of the Bay
The Embarcadero at Beach Street
San Francisco, CA 94133

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