

THE Arc OF WALKER COUNTY

ADVOCATING AND PROVIDING SERVICES FOR PERSONS WITH INTELLECTUAL AND DEVELOPMENTAL DISABILITIES
AND PROVIDING SUPPORT TO FAMILY AND FRIENDS OF THOSE INDIVIDUALS SINCE 1975



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JASPER, ALABAMA 35503
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RESIDENTIAL PROGRAM
(205) 387-8151



September 18, 2014

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

Re: The Arc of Walker County 457(b) Top Hat Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's regulations, this letter will serve as notice that, with respect to the Arc of Walker County 457(b) Top Hat Plan (the "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").

The following information is provided in accordance with paragraph (b) of Section 2520.104-23(b):

1. Name and Address of Employer: The Arc of Walker County, 745 Russell Dairy Road, Jasper, AL 35503
2. Employer's Employer Identification Number: 63-0760044
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that there are 1 employee in such plan at this time.

The Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(6) of ERISA.

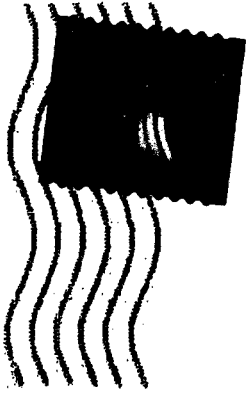
Very truly yours,

Lou Vick,
Executive Director
The Arc of Walker County

THE ARC OF WALKER COUNTY
ADMINISTRATION & ADULT PROGRAMS
745 RUSSELL DAIRY ROAD
JASPER, ALABAMA 35503

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