

TOP HAT EXEMPTION

This statement is provided pursuant to the alternate method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA, as set forth in 29 CFR 2520.104-23.

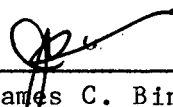
Name of Tax-Exempt Employer: Guide Dog Foundation for the Blind, Inc.

Address of Tax-Exempt Employer: 371 East Jericho Turnpike
Smithtown, NY 11787

E.I.N.: 11-1687477

TOP-HAT STATEMENT BY PLAN ADMINISTRATOR

The Guide Dog Foundation for the Blind, Inc. (the "Employer"), hereby declares that the purpose of the Guide Dog Foundation for the Blind, Inc. 457(f) Deferred Compensation Plan (the "Plan") is to provide deferred compensation primarily for a select group of management and highly compensated employees. Only one (1) employee is currently eligible to participate in the Plan. The Employer maintains one additional unfunded top-hat plan as described in Department of Labor Regulation Section 2520.104-23(b). This plan, the Guide Dog Foundation for the Blind, Inc. 457(b) Plan, has two (2) participants.

Date: 3/14/15
By: 
Title: James C. Bingham
Chair of the Board
(On Behalf of the Plan Administrator)

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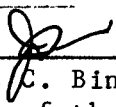
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Date: 3/1/15

By: 

James C. Bingham
Chair of the Board

Title: Chair of the Board
(On Behalf of the Plan Administrator)

MUTUAL OF AMERICA

TWO JERICHO PLAZA SUITE 303
JERICHO NY 11753-1670

ADDRESS SERVICE REQUESTED



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

