


**NORTON ROSE FULBRIGHT**

May 20, 2015

**By Certified Mail #7196 9008 9111 2917 5442  
Return Receipt Requested**

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

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MAY 28 2015  
 10:00 AM  
 713 651 5617

Re: Top-Hat Statement for United Way of Greater Houston Section 457(f) Plan

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, this letter will serve as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

1. United Way of Greater Houston, a Texas nonprofit corporation (the "Sponsor"), maintains and sponsors the United Way of Greater Houston Section 457(f) Plan (the "Plan").
2. The address of the Sponsor is 50 Waugh Drive, Houston, Texas, 77007-5813.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 74-1167964.
4. The Sponsor declares that it maintains the following plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees: the Plan.
5. There are three participants in the Plan.

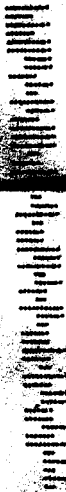
Very truly yours,



Mark S. Miller

MSM

**CERTIFIED MAIL**

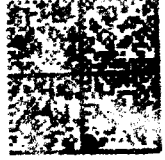


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TOP HAT PLAN EXEMPTION  
EMPLOYEE BENEFITS SECURITY  
ADMINISTRATION  
ROOM N-1513  
US DEPARTMENT OF LABOR  
200 CONSTITUTION AVE NW  
WASHINGTON DC 20210

U.S. Department of Labor  
ES/OWCP/DC/MWC  
Room C2026  
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Washington DC 20210