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ALTIGRO PENSION SERVICES, INC.

3 U.S. Highway 46 West, Fairfield, NJ 07004-2904 • Voice 973-439-0200, 888-808-401K • Fax 973-439-0211

May 12, 2015

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

Re: Pacific Whale Foundation Executive Retirement Plan


Dear Sir or Madam:

On behalf of our client we are filing the Top Hat Plan Exemption Statement for the above 457 Plan under the alternative reporting and disclosure method of ERISA, Title I. Part 1.

2015 MAY 18 PM 3:00
SSA/PUBLIC DISCLOSURE

Should you have any questions, please call this office.

Sincerely;
Altigro Pension Services, Inc.


Gerhard J. Gebauer, EA, CEBS, MAAA
Consulting Actuary

Enclosure

Cc: Greg Kaufman; Executive Director

With the best of intentions, we
intended

Altigro Pension Services, Inc. is a member of the Altigro Financial Group, LLC

Notice: The Department of Treasury recently revised guidelines for tax practitioners known as Circular 230. In accordance with these guidelines, you are hereby advised that any tax advice contained in this correspondence, including any attachments, is not intended or written to be used for the purpose of (I) avoiding any tax-related penalties under the Internal Revenue Code or (II) supporting, marketing or recommending any tax-related matters contained in this communication.

**PACIFIC WHALE FOUNDATION
EXECUTIVE RETIREMENT PLAN**

TOP-HAT PLAN EXEMPTION STATEMENT

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

Re: **ERISA REPORTING AND DISCLOSURE STATEMENT**

To the Secretary of Labor:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title I, Part 1, as provided for an unfunded or insured pension plan for a select group of management or highly compensated employees in D.O.L. Reg. Sec. 2520.104-23, the following information is provided by the undersigned plan administrator:

The name of the Employer is: Pacific Whale Foundation

The Employer's mailing address is: 300 Maalaea Road, Suite 211
Wailuku, Hawaii 96793

The Employer's federal identification number (EIN) is: 99-0207417

The plans of employer and the number of participants covered in each plan is:

Plan Name: Pacific Whale Foundation Executive Retirement Plan

Plan Effective Date: January 1, 2015

Plan Adoption Date: 3/31/15

Number of Participants: 2
(specify plan, effective date and number of employees covered)

The above-named employer maintains this plan primarily for the purpose of providing nonqualified deferred compensation benefits to a select group of management or highly compensated employees. The employer will provide a copy of the agreement to the Secretary of Labor upon request.

Employer: Pacific Whale Foundation

By: 

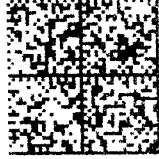
Date: 3/31/15



ALTIORO PENSION SERVICES, INC.

3 U.S. HIGHWAY 46 WEST • FAIRFIELD, NJ 07004-2904

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