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January 26, 2017

**VIA FEDERAL EXPRESS**

2520170610070

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

**Re: Top-Hat Plan Exemption**

Dear Secretary:

Please be advised that Kate Keating Associates Inc., a California corporation adopted a **Deferred Compensation Plan** on December 31, 2016. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

This letter is intended to comply with the alternative reporting and disclosure requirements of ERISA provided under Section 2520.104-23 of the Department of Labor's Regulations.

1. Name and Address of Employer: Kate Keating Associates Inc.  
1045 Sansome Street, Suite 202  
San Francisco, CA 94111
2. Employer Identification Number: 68-0360437
3. The number of employees who may benefit under the Plan is approximately two (2). The Employer does not maintain any other non-qualified deferred compensation plans.

A Pennsylvania Limited Liability Partnership

California Colorado Connecticut Delaware District of Columbia  
Florida Nevada New Jersey New York Pennsylvania Texas



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4. The Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Sincerely,

  
Sylvia L. Magid

cc: Kathryn C. Keating  
Julie A. Vogel

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TO U.S. DEPARTMENT OF LABOR  
EBSA - TOP-HAT EXEMPTION, RM N-1513  
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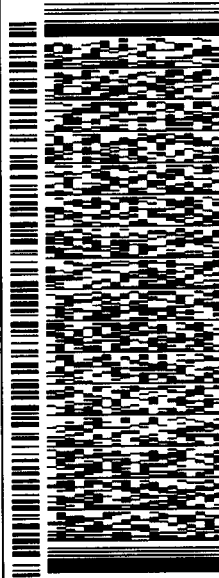
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3. Keep the second page as a receipt for your records. The receipt contains the terms and conditions of shipping and information useful for tracking your package.

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