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Suite 2200
1201 Third Avenue
Seattle, WA 98101-3045

Robin Andrews
206.757.8349 tel
206.757.7349 fax

robinandrews@dwt.com

June 29, 2017

2520171950065

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, N-1515
Washington, DC 20210

Re: **Top Hat Declaration Statement**
457(b) Deferred Compensation Plan

To Whom It May Concern:

Pursuant to 29 CFR Section 2520.104-23, this letter is a notice to the Department of Labor that the University of Puget Sound (the "Employer") sponsors an additional nonqualified deferred compensation plan under Internal Revenue Code Section 457(b) called The University of Puget Sound 457(b) Deferred Compensation Plan (the "Plan"). The Employer declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There are six (6) employees currently participating in the Plan.

Benefits from the Plan are either: (a) paid from the general assets of the Employer and/or from a grantor trust established by the Employer which conforms to the model trust in IRS Rev. Proc. 92-64, or (b) provided exclusively through insurance contracts or funded with premiums paid by the Employer directly from its general assets. The effective date of the Plan was July 1, 2012. The Employer is filing a Delinquent Filer Voluntary Compliance Program (DFVCP) submission in connection with the late filing of the top hat notice for this Plan.

In addition, the Employer also maintains two (2) unfunded top hat plans for which top hat filings have previously been timely made.

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Employer Information

Name: University of Puget Sound
Address: 1500 N. Warner Street #1075
Tacoma, WA 98416

Employer Identification Number: 91-0564961

Please contact me at (206) 757-8349 for further information regarding this Declaration.

Sincerely,

Davis Wright Tremaine LLP



Robin Andrews

cc: Cindy Matern
Dipa Sudra



Davis Wright
Tremaine LLP

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Seattle, WA 98101-3045

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