

## SHERMAN &amp; HOWARD

2018 JUN -5 AM 10:25

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May 24, 2018

2520181570073

**VIA CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

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

Re: Adoption of Deferred Compensation Plan

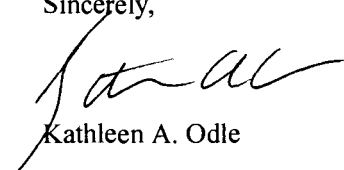
Dear Sir or Madam:

In compliance with Department of Labor Regulation Section 2520.104-23, notice hereby is given that the employer named below has adopted a deferred compensation arrangement for the benefit of a select group of management or highly compensated individuals. The information requested by that regulation is as follows:

1. Name and Address of Employer: Center for Work Education and Employment  
1175 Osage Street, Suite 300  
Denver, Colorado 80204
2. Name of Plan: Center for Work Education and Employment 457(b)  
Deferred Compensation Plan
3. Employer's EIN: 74-2202303
4. Declaration: The employer hereby declares that the deferred compensation plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated individuals. The employer currently maintains one such plan and this plan currently benefits two employees.

If you have any questions concerning the above, please let me know.

Sincerely,



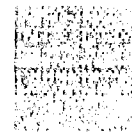
Kathleen A. Odle

KAO:ac

cc: Ms. Chris Pennington

**S&H** SHERMAN  
& HOWARD

Sherman & Howard L.L.C.  
633 Seventeenth Street, Suite 1600  
Denver, Colorado 80202



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