



Virginia Society of  
Certified Public  
Accountants

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December 28, 2018

VIA US Mail – Certified

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

**Registration Statement for “Top-Hat” Plans**

Dear Sir or Madam:

Pursuant to Department of Labor Regulation section 2520.104-23, the Virginia Society of Certified Public Accountants, 4309 Cox Road, Glen Allen, VA 23060, Employer Identification Number 54-6053666, hereby declares that as an employer it maintains the following employee benefit plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Virginia Society of Certified Public Accountants Deferred Compensation Plan, effective September 1, 2018, which has one participant

Copies of the above plan, to the extent maintained pursuant to written plan documents, will be provided to the Secretary of Labor or his delegate on request as required by section 104(a)(6) of the Employee Retirement Income Security Act of 1974, as amended.

Sincerely yours,

Stephanie R. Peters

Cc: Nona K. Massengill, Esq.

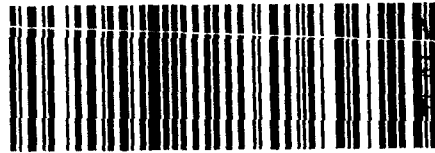
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**CERTIFIED MAIL**



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