

VIVALON, INC. 457(B) 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

2520212560003

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: Vivalon, Inc.

The Employer's mailing address is: 930 Tamalpais Avenue
San Rafael, California 94901

The Employer's federal identification number (EIN) is: 94-1422463

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

Plan Name: Vivalon, Inc. 457(b) plan

Plan Effective Date: July 1, 2020

Plan Adoption Date: _____

Number of Participants: _____
(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: Vivalon, Inc.

By:  _____

Date: 6/30/2021

TO THE PLAN ADMINISTRATOR

The following Administrative Forms have been included because they are either required under the Plan or by law, or they are necessary to properly administer the Plan. Below are instructions for the use of these forms.

A. TOP-HAT EXEMPTION STATEMENT

A tax-exempt organization must maintain a 457 plan as a "top-hat plan" within the meaning of ERISA to avoid application of certain ERISA provisions that are inconsistent with the requirements of Code §457. The employer must file this statement to exempt the top-hat plan from ERISA Title I reporting and disclosure requirements. The employer must submit this statement to the DOL no later than 120 days after the plan becomes subject to Part 1 of Title 1 of ERISA. DOL Reg. §2520.104-23(b). A plan generally becomes subject to Part 1 of the Title 1 of ERISA on the later of the date of adoption or the effective date of the plan. See DOL Reg. §2520.104b-2(a)(3).

TOP-HAT PLAN EXEMPTION STATEMENT

The attached statement must be filed within 120 days after the plan is adopted (D.O.L. Reg. Sec. 2520.104-23(b)(2)). If you fail to comply with this requirement, the plan must distribute and file a Summary Plan Description and must meet other applicable reporting and disclosure requirements. You will need to review the statement for accuracy, fill in the number of employees covered under the plan and the adoption date. The DOL recommends that you file the Top Hat Plan Exemption online. Instructions can be found on the DOL website at www.dol.gov/ebsa/efiletophatplanfilinginstructions.html. However, you may choose to mail the Top Hat Plan Exemption to the DOL. If you elect to mail the exemption, you will also need to sign and date the exemption. The statement should be mailed to:

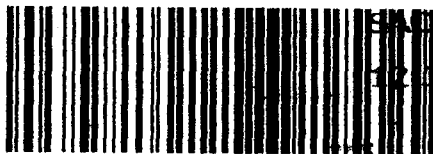
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Washington, DC 20210

YOUR ADDRESS. FOLD AT DOTTED LINE

CERTIFIED MAIL



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resource
inc.



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1545 River Park Dr.
Suite 325
Sacramento, CA
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