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134 Marwood Road • Cabot, PA 16023-2245

2520090770819

January 14, 2009

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, N-1513
Washington, DC 20210

9
1-10-11

RE: Concordia Lutheran Ministries Top Hat Plan

To Whom It May Concern:

Concordia Lutheran Ministries initially established a Top Hat Plan effective January , 2002. At that time it is my understanding that the necessary Top Hat Letter was in fact filed with the Department of Labor. However currently I am unable to locate a record or copy of that filing. Therefore please let this letter and the enclosed form 5500 serve as notice and compliance with the Department of Labor regulations.

In the event you have any questions regarding the 5500 please feel free to call me.

Sincerely,

Paul Brand
Chief Financial Officer

25-0969458

Enclosures

VISION STATEMENT

Serving the Triune God by providing for the needs of His people.

MISSION STATEMENT

To serve our aging community with the highest quality of services through a continuum of caregiving options provided in a Christian environment, and to serve those with limited funds to the best of our ability.

2008

This Form is Open to Public Inspection.

Form **5500**

Department of the Treasury
Internal Revenue Service
Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

Part I Annual Report Identification Information

For the calendar plan year 2008 or fiscal plan year beginning 01 01 2008 and ending 12 31 2008

- A** This return/report is for:
- (1) a multiemployer plan;
 - (2) a single-employer plan (other than a multiple-employer plan);
 - (3) a multiple-employer plan; or
 - (4) a DFE (specify)
- B** This return/report is:
- (1) the first return/report filed for the plan;
 - (2) an amended return/report;
 - (3) the final return/report filed for the plan;
 - (4) a short plan year return/report (less than 12 months).
- C** If the plan is a collectively-bargained plan, check here ▶

D If filing under an extension of time or the DFVC program, check box and attach required information. (see instructions) ▶

Part II Basic Plan Information -- enter all requested information.

1a Name of plan

CONCORDIA LUTHERAN MINISTRIES
SECTION 457 DEFERRED COMPENSATION
PLAN

1b Three-digit plan number (PN) ▶ 888 **1c** Effective date of plan 01 01 2002

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report if it is being filed electronically, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of plan administrator

SIGN HERE ▶

Type or print name of individual signing as plan administrator

a PAUL BRAND

Signature of employer/plan sponsor/DFE

SIGN HERE ▶

Type or print name of individual signing as employer, plan sponsor or DFE

b PAUL BRAND

Date

01 14 2009

Date

01 14 2009

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. Cat. No. 13500F Form 5500 (2008)



2a Plan sponsor's name and address (employer, if for single-employer plan) (Address should include room or suite no.)

1)

2) C / O

3)

4)

2b Employer Identification Number (EIN)

5)

6)

2c Sponsor's telephone number

7)

2d Business code (see instructions)

8)

9)

3a Plan administrator's name and address (If same as plan sponsor, enter "Same")

1) SAME

2) C / O

3)

4)

3b Administrator's EIN

5)

20 513 827 8

6)

3c Administrator's telephone number

7)

724 352 1571

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report below:

a Sponsor's name

b EIN

c PN



5 Preparer information (optional)

a Name (including firm name, if applicable) and address

1)

2)

3)

b EIN

4)

5)

c Telephone number

6)

6 Total number of participants at the beginning of the plan year

7 Number of participants as of the end of the plan year (welfare plans complete only lines 7a, 7b, 7c, and 7d)

a Active participants

b Retired or separated participants receiving benefits

c Other retired or separated participants entitled to future benefits

d Subtotal. Add lines 7a, 7b, and 7c

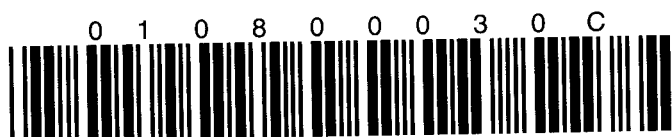
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits

f Total. Add lines 7d and 7e

g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)

h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested

i If any participant(s) separated from service with a deferred vested benefit, enter the number of separated participants required to be reported on a Schedule SSA (Form 5500)



8 Benefits provided under the plan (complete **8a** and **8b**, as applicable)

a Pension benefits (check this box if the plan provides pension benefits and enter below the applicable pension feature codes from the List of Plan Characteristics Codes printed in the instructions):

b Welfare benefits (check this box if the plan provides welfare benefits and enter below the applicable welfare feature codes from the List of Plan Characteristics Codes printed in the instructions):

9a Plan funding arrangement (check all that apply)

- (1) Insurance
- (2) Code section 412(e)(3) insurance contracts
- (3) Trust
- (4) General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- (1) Insurance
- (2) Code section 412(e)(3) insurance contracts
- (3) Trust
- (4) General assets of the sponsor

10 Schedules attached (Check all applicable boxes and, where indicated, enter the number attached. See instructions.)

a Pension Benefit Schedules

- 1) **R** (Retirement Plan Information)
- 2) **B** (Actuarial Information)
- 3) **E** (ESOP Annual Information)
- 4) **SSA** (Separated Vested Participant Information)

b Financial Schedules

- 1) **H** (Financial Information)
- 2) **I** (Financial Information--Small Plan)
- 3) **A** (Insurance Information)
- 4) **C** (Service Provider Information)
- 5) **D** (DFE/Participating Plan Information)
- 6) **G** (Financial Transaction Schedules)

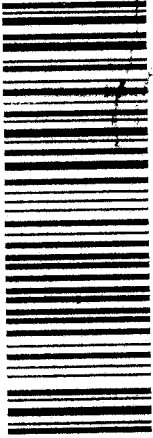
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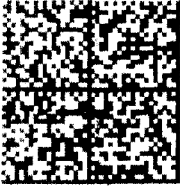


134 Marwood Road • Cabot, PA 16023-2245

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U.S. Dept of LABOR
Employee Benefits Security Administration
TOP HAT PLAN EXEMPTION
200 CONSTITUTION AVE, NW, N-1513
WASHINGTON, D.C. 20210

