

2520110590195



ROTHGERBER
JOHNSON &
LYONS LLP

90 South Cascade Ave., Suite 1100
Colorado Springs, CO 80903
Telephone: 719.386.3000
Fax: 719.386.3070
www.rothgerber.com

Jan A. Steinhour
Attorney at Law
719.386.3008
jsteinhour@rothgerber.com

Denver • Colorado Springs • Casper

November 30, 2010

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

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

2010 DEC -7 AM 11:32
EBSA/PUBLIC DISCLOSURE

RE: Early Connections Learning Centers/Top Hat Plan Exemption

Dear Secretary:

This statement is made pursuant to Department of Labor Regulation Section 2520.104-23 on behalf of our client Early Connections Learning Centers with respect to its employee pension benefit plans maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Name of Employer: Early Connections Learning Centers
Employer's Address: 104 E. Rio Grande, Colorado Springs, CO 80903
Employer Identification Number: 84-0632406
Number of Plans: 1
Plan Number(s): 001
Number of Employees in Each Plan: 1

Pursuant to Department of Labor Regulation Section 2520.104-23(b)(2), Early Connections Learning Centers will provide any requested Plan document to the Secretary of Labor as required by Section 104(a)(6) of the Employee Retirement Income Security Act of 1974, as amended.

Very truly yours,

ROTHGERBER JOHNSON & LYONS LLP

Jan A. Steinhour

JAS:lkm

RJL

ROTHGERBER
JOHNSON &
LYONS LLP

Wells Fargo Tower, Suite 1100
90 South Cascade Avenue
Colorado Springs, CO 80903-1662

RETURN SERVICE REQUESTED

**RETURN RECEIPT
REQUESTED**

CERTIFIED MAIL



7160 3820 3530 1030 2198

RETURN RECEIPT REQUESTED

U.S. Department of Labor
Employee Ben Security Adm
Top Hat Plan Exemption
200 Constitution Ave NW N-1513
Washington, DC 20210

