

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

DSA/PUBLIC AFFAIRS  
 2013 MAR 15 PM 1:41

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: Learn & Play, Inc. dba Play & Learn

The employer's mailing address is: 200 Camp Hill Road, Fort Washington, PA 19034

The employer's federal identification number (EIN) is: 23-2192153

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

Plan Name: Play & Learn 457(b) Plan  
 Plan Effective Date: October 1, 2012  
 Plan Adoption Date: MARCH 11 2013  
 Number of Participants: 5

(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: Learn & Play, Inc. dba Play & Learn

By: *Levde Schatz*

Date: 3/11/13



Schmerling Financial Group, LLC

261 Old York Road, Suite 514  
Jenkintown, PA 19046



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EMPLOYEE BENEFIT SECURITY ADMINISTRATION  
TOP HAT PLAN EXEMPTION  
200 CONSTITUTION AVE. ROOM 201513  
WASHINGTON, D.C. 20210

