

HILLS & DALES CHILD DEVELOPMENT CENTER 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

2013 SEP 30 PM 1:13
RECEIVED

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: Hills & Dales Child Development Center, Inc.

The Employer's mailing address is: 1011 Davis Street

Dubuque, Iowa 52001

The Employer's federal identification number (EIN) is: 42-1388270

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

Plan Name: Hills & Dales Child Development Center 457(b) Plan

Plan Effective Date: September 1, 2013

Plan Adoption Date: August 29, 2013

Number of Participants: 457(b) Plan; September 1, 2013, Employees Covered - 1
(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: Hills & Dales Child Development Center, Inc.

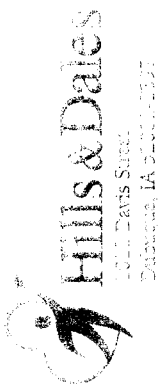
By: *Marilyn Arledge*

Date: 9/24/2013

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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, sign and date the statement, and finally, mail the statement to:

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