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1/27/2014

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

Dear Sir or Madame:

This statement is filed under DOL Regulations § 2520.104-23.

Employer: Opportunity Builders, Inc.

Address: 8855 Veterans Highway
Millersville, MD 21108-2402

Employer ID Number: 52-0743369

Effective January 24, 2014, the Employer adopted the following plan primarily for he purpose of providing deferred compensation for a select group of management or highly compensated employees:

Plan Name: Opportunity Builders, Inc. 457(b) Plan

Number of Participants: One

The Employer does not maintain any other plan for the purpose of providing deferred compensation for a select group of management or highly compensation employees.

The Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,
Opportunity Builders, Inc.
By: Michael Phennicie
Print Name: MICHAEL PHENNICIE

8855 Veterans Highway
Millersville, MD 21108
(p) 410.787.0700
(f) 410.761.9192
Maryland Relay Service, TDD Users
1.800.735.2258
www.obiworks.org

opportunity builders, inc.

8855 Veterans Highway
Millersville, MD 21108

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