

2520140934269

**THE CHILDREN'S GUILD  
6802 MCCLEAN BLVD.  
BALTIMORE, MARYLAND 21234**

**CERTIFIED MAIL - RETURN RECEIPT REQUESTED**

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

2014 AUG 14 PM 4: 03  
EBSA/PUBLIC SERVICE

**Re: Top Hat Plan Adopted By The Children's Guild**

Dear Sir or Madam:

In accordance with the alternative method of compliance with the reporting and disclosure requirements for top hat plans set forth in Department of Labor Regulation Section 2520.104-23, The Children's Guild (the "Employer") hereby states as follows:

The Employer, located at the address set forth above, has adopted The Children's Guild, Inc. Section 457(b) Deferred Compensation Plan (the "Plan") for a select group of its management or highly compensated employees. Initially, four employees will participate in the Plan. Additional employees may be added in the future. The Employer's EIN is 52-0634411.

Upon request of the Department of Labor, the Employer will furnish the Department with a copy of the Plan, as required by Section 104(a)(1) of ERISA.

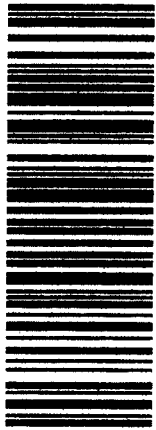
Very truly yours,

THE CHILDREN'S GUILD

By: Andrew J. Loss

Date: 8/5/14

**CERTIFIED MAIL**



7007 2680 0000 7772 8391



6802 McClean Blvd  
Baltimore, MD 21234

Haster

08/07/2014

**US POSTAGE**

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