



August 12, 2014

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

RE: Youth Opportunity Center
Deferred Compensation Plan

To Whom It May Concern:

In compliance with Department of Labor Regulation Section 2520.104-23, this communication is to disclose the establishment by Youth Opportunity Center, Inc. ("Employer") of the above plan, known as a "top hat" plan, on April 25, 2014. Per the reporting and disclosure provisions of the above Regulation the following data is submitted:

Name and Address of Employer: Youth Opportunity Center, Inc.
3700 W. Kilgore Avenue
Muncie, IN 47304

Employer Identification Number: 35-1805697

Employer declares that this plan is primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This is the only plan of its type maintained by the Employer. This plan presently has one participant.

Should you require any additional information or have questions regarding this correspondence, please address them to:

Melissa Ells
Chief Financial Officer
Youth Opportunity Center, Inc.
3700 W. Kilgore Avenue
Muncie, IN 47304

Your assistance in this matter is greatly appreciated.

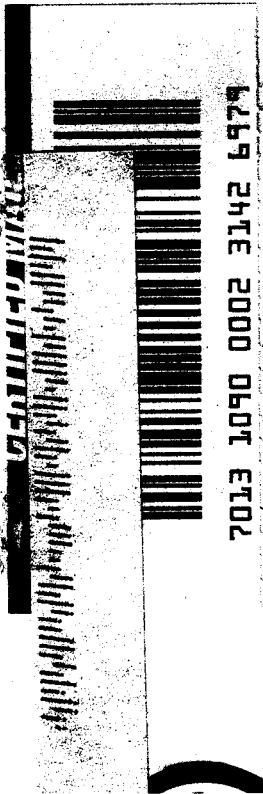
Sincerely,

Melissa Ells

3700 W. Kilgore Ave.
Muncie, IN 47304
765.289.5437
fax 765.741.5269
www.yocinc.org

Cc: Steven D. Murphy
Defur Voran LLP
400 S. Walnut Steet-Suite 200
Muncie, IN 47305

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