



Hope for the future, power in the present.



2520150935139  
BOARD OF CHILD CARE  
of The United Methodist Church, Inc.

Baltimore Campus

3300 Gaither Road, Baltimore, MD 21244-2999  
410.922.2100 ~ 1.800.CARE.734 ~ FAX 410.922.4830  
www.boardofchildcare.org  
E-MAIL: info@boardofchildcare.org

Bishop Marcus Matthews  
Baltimore-Washington Conference

Bishop Peggy A. Johnson  
Peninsula-Delaware Conference

Laurie Anne Spagnola, MSW  
President

Jan Hayden  
Chair

Guy Everhart  
Vice-Chair

Gordon Fronk, Esq.  
Secretary

David Daughaday  
Treasurer

MEMBERS

Ross A. Darrow

Gregory Gaskins

Dayle Walden Hall

Arnold Holz

Robert F. Kelly

Sally Ransom Knecht

James Mathis

Georgann Nedwell

Lanell W. Patrick

Terrence (Terry) Sawyer, Esq.

Rev. Dr. John Warren

EX-OFFICIO

Rev. Cynthia Moore-Koikoi

Bishop Matthews' Cabinet

Representative

Rev. Gary Moore

Bishop Johnson's Cabinet Representative

Julie Wernz

Auxiliary President

EMERITUS

Richard D. Adams

Ted M. Jackson

Arthur R. Ransom, Jr.

November 10, 2014

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

Re: Top Hat Plan Declaration for the Board of Child Care Deferred Compensation Plans

Dear Sir or Madam:

52-0591564

I am writing to advise you that the Board of Child Care of the United Methodist Church, Inc. (the "Agency") has entered into two nonqualified supplemental executive retirement plans to cover one of its highly compensated employees under Internal Revenue Code Section 457(f) (the "Plans"). The Plans are maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees as described in DOL Reg. Section 2520.104-23(d).

The Agency adopted the first Plan, entitled the Board of Child Care Deferred Compensation Plan, effective August 1, 1993, and the second plan, entitled the Board of Child Care Supplemental Retirement Benefit Plan, effective July 1, 1998. Both Plans have covered only one person.

Based on a review of its files, the Agency believes that it has not filed a letter similar to this one upon the adoption of the first plan and the subsequent plan. Accordingly, the Agency is making this filing to confirm its use of the exemption described in DOL Section 2520.104-23(d). The Plan documents are available to the Department of Labor upon request.

The Agency is filing with the Department of Labor a DFVCP submission contemporaneous with this letter.

If you have any questions, please contact the undersigned at 410-922-2100.

Very truly yours,

PLAN SPONSOR AND ADMINISTRATOR

By:

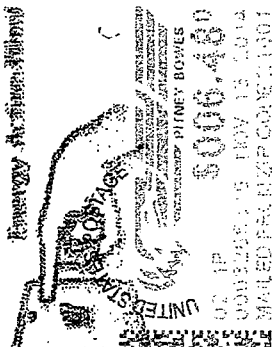
Laurie Anne Spagnola, President

2014 NOV 17 PM 11:11  
33SA/PUBLIC1



N♦C♦A♦S♦E♦S  
Accredited





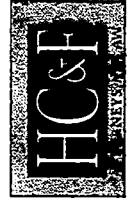
2422 9615 2000 PERM SHORE MD 210



**CERTIFIED MAIL™**

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT OF THE RETURN ADDRESS. FOLD AT DOTTED LINE.

**Hollis, Cronan  
& Fronk, P.A.**



111 East Dover Street  
Easton, Maryland 21601

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

