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ERISA STATEMENT

Secretary of Labor
U.S. Department of Labor
Washington, D.C. 20216

TO THE SECRETARY OF LABOR:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security act of 1974 for non-qualified deferred compensation plans for a select group of management or highly compensated employees, specified in the Department of Labor Regulations, 29 C.F.R. Section 2520.104.23, the following information is provided by the undersigned employer.

Name of Employer: Calumet College of Saint Joseph
Address of Employer: 2400 New York Avenue
Whiting, Indiana 46394

Employer
Identification Number: 35-1087173-001-8

Calumet College maintains one plan primarily for the purpose of providing benefits for one employee. The Plan was effective as of January 1, 1994.

Dated April 5, 1994.

CALUMET COLLEGE OF SAINT JOSEPH

By: 
Dennis Rittenmeyer, President

BURKE, MURPHY, COSTANZA & CUPPY

ATTORNEYS AT LAW

SUITE 600

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(219) 769-1313

TELECOPIER (219) 769-6806

FIRST NATIONAL BANK BUILDING

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DEMETRI J. RETSON*
ELIZABETH P. MOENNING*
PAULA E. NEFF*
LILY M. SCHAEFER
TODD A. ETZLER
CRAIG R. VAN SCHOUWEN
STACIA L. YOON
KEVIN E. STEELE

April 7, 1994

*ALSO ADMITTED IN ILLINOIS

**ALSO ADMITTED IN ILLINOIS AND FLORIDA

Pension & Welfare Benefits Administration, Rm. N-5644
U.S. Department of Labor
200 Constitution Ave. NW
Washington, DC 20210

Dear Sir or Madam:

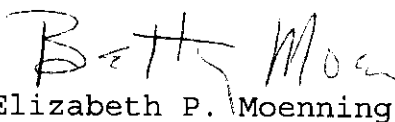
In compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured for plans for certain selected employees under §2520.104-23, I submit the enclosed statement regarding the plan sponsored by the following institution:

Calumet College of Saint Joseph

Benefits for the plan are provided exclusively through insurance policies, the premiums for which are paid directly by the employer from its general assets. The ownership interest in the policy has been assigned to the Employer.

Thank you.

Sincerely yours,


Elizabeth P. Moenning

EPM:mer
Enclosures