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**TOP HAT PLAN EXEMPTION STATEMENT  
PURSUANT TO 29 CFR 2520.104-23(b)**

**FOR**

**EXECUTIVE SALARY CONTINUATION PLAN OF ANDREW COLLEGE  
AND  
SECOND EXECUTIVE SALARY CONTINUATION PLAN OF ANDREW COLLEGE**

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To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in the Department of Labor Regulations, 29 C.F.R. §2520.104-23, the following information is provided by the undersigned employer:

**Name and Address of Employer:**

Andrew College  
413 College Street  
Cuthbert, GA 31740

**Employer's EIN:**

58-0568687

**Declaration & Statement:**

The aforementioned employer maintains a plan (or plans) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Two such plans are in existence, with approximately one participant in each plan.

**Provision of Plan Documents:**

The aforementioned employer acknowledges that it may be required to provide plan documents to the Secretary upon request as required by ERISA §104(a)(1).

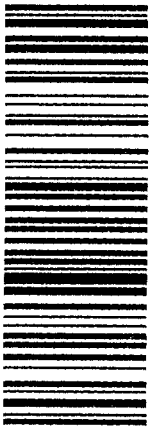
Andrew College

By: CM. Corrigan

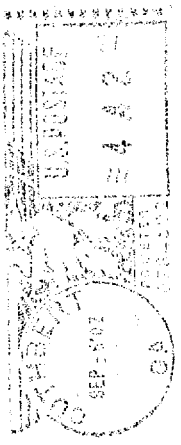
Christopher Corrigan, Chief Financial Officer

College  
Street  
GA 39840

**CERTIFIED MAIL**



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**TOP HAT PLAN EXEMPTION PENSION AND  
WELFARE BENEFITS ADMINISTRATION  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20210**