

ST. LOUIS COLLEGE OF PHARMACY
E.I.N. 43-0652675

In accordance with Regulation 2520.104-23(b), which exempts certain top-hat plans from the reporting and disclosure statements of Title I or ERISA, the following is provided:

1. St. Louis College of Pharmacy
4588 Parkview Place
St. Louis, Missouri 63110
2. E.I.N. 43-0652675 ✓
3. On January 22, 1999, St. Louis College of Pharmacy adopted a deferred compensation agreement for a management or highly compensated employee.

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February 11, 1999

**BY CERTIFIED MAIL NO. Z 593 319 493
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

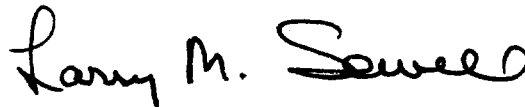
Re: St. Louis College of Pharmacy
E.I.N. 43-0652675

Dear Sir:

In accordance with Department of Labor Regulation 2520.104-23(b), enclosed please find the statement complying with the reporting and disclosure requirements of Part I of Title I Employee Retirement Income Security Act of 1974 with respect to a top hat plan adopted on January 22, 1999.

I understand St. Louis College of Pharmacy is exempt from filing Form 5500s with respect to this plan. If my understanding is not correct, please call or write to discuss this matter.

Sincerely,



Larry M. Sewell

LMS/jam
Enclosure

cc: William E. Heimann
John L. Gillis
Richard E. Mansfield