

2520040762494

Name of Tax-Exempt Employer: Tusculum College

Address of Tax-Exempt Employer: 60 Shiloh Road  
P. O. Box 5100  
Greeneville, TN 37743

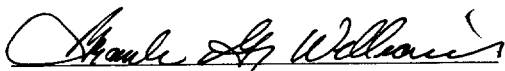
E.I.N.: 62-0484185

Top-Hat Statement

By Plan Administrator

Tusculum College (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Tusculum College (the "Plan") is to provide deferred compensation primarily for a select group of management and highly compensated employees. The number of employees covered under the Plan is 1. In addition, the Employer, maintains 0 unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b). The number of employees covered under such plans is 0.

Date: November 17, 2003

By: 

Title: Vice President-Chief Financial Officer



ESTABLISHED 1794

November 17, 2003

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

Dear Sir or Madam:

Tusculum College has established a 457(B) Deferred Compensation Plan for our President with an effective date of September 1, 2003.

As Plan Administrator, Tusculum College, is filing with your office, on a one-time basis, (as required by the Department of Labor), the enclosed Top-Hat Statement.

If you require anything further, please do not hesitate to contact me.

Sincerely,

A handwritten signature in cursive script that reads "Mickey Byanski".

Ms. Mickey Byanski  
Director of Human Resources

Enclosure: Top-Hat Statement

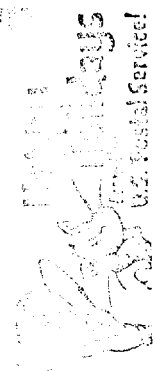
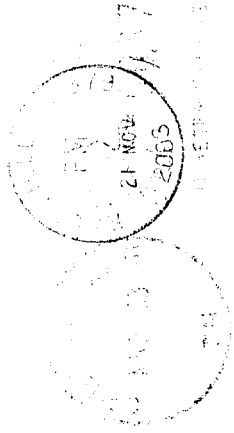


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HUMAN RESOURCES

P.O. BOX 5093

GREENEVILLE, TN 37743



Top Hat Plan Exemption  
Pension and Welfare Benefits Admin.  
U. S. Dept. of Labor, Rm. N-1513  
200 Constitution Avenue, N. W.  
Washington, D. C. 20210

