

Mount Mercy College

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Business Office

1330 Elmhurst Drive NE • Cedar Rapids, Iowa 52402-4797 • Telephone: 319-368-6470 • Facsimile: 319-365-7989

05/17/00 10:30

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

Re: Mount Mercy College 457 Plan

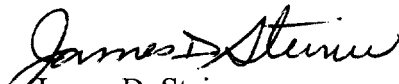
Dear sir/Madam:

The following information is being provided pursuant to 29 CFR §2520.104-23:

Name of Employer: Mount Mercy College
Address of Employer 1330 Elmhurst Drive, NE
Cedar Rapids, IA 52402
Employer Identification No: 42-0681046
Number of Plans: One (1)
Number of Employees in Each Plan One (1)

Mount Mercy College, the Employer, maintains this plan primarily to provide nonqualified deferred compensation for a select group of management or highly compensated employees.

Sincerely,


James D. Steiner
Plan Administrator

RSM: McGladrey

RSM McGladrey, Inc.
Retirement Resources
801 Nicollet Ave., Ste. 1300
Minneapolis, MN 55402-2505

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