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GRAND VIEW COLLEGE

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May 4, 2004

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

Re: **Top-Hat Declaration**

Dear Sir/Madam:

Please be advised that: Grand View College (the "Employer"), hereby declares that the purpose of the "Grand View College 457(b) Deferred Compensation Plan" (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 eight (8). In addition, the Employer maintains no unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b).

Best regards,

Scott D. Bock  
VP for Administration and Finance  
Plan Administrator  
Grand View College  
1200 Grandview Avenue  
Des Moines, IA 50316  
E.I.N.: 42-0681049

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GRAND VIEW COLLEGE

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