

This Sample Top-Hat Statement is to be Used Solely as a Guide for the Tax-Exempt Employer's Attorney.

2520043381674

Name of Tax-Exempt Employer: University of Evansville

Address of Tax-Exempt Employer: 1800 Lincoln Ave.

Evansville IN 47722

E.I.N.: 35-0868074

Top-Hat Statement

By Plan Administrator

University of Evansville (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of University of Evansville (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 6. In addition, the Employer, maintains unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b). The number of employees covered under such plans is .

Date: September 1, 2004

By: Gregory R. Borzfeld

Title: Director, Human Resources
(On Behalf of the Plan Administrator)

This Sample Top-Hat Statement is to be Used Solely as a Guide for the Tax-Exempt Employer's Attorney.

Name of Tax-Exempt Employer: University of Evansville

Address of Tax-Exempt Employer: 1800 Lincoln Ave.
Evansville, IN. 47722

E.I.N.: 35-0868074

Top-Hat Statement

By Plan Administrator

University of Evansville (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of University of Evansville (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 5. In addition, the Employer, maintains ___ unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b). The number of employees covered under such plans is ___.

Date: September 1st, 2004

By: GOS

Title: Director of Human Resources
(On Behalf of the Plan Administrator)

The attached sample top-hat statement is to be used solely as a guide for the tax-exempt employer's attorney in connection with its 457(b) plan.

A statement should be filed on a one-time basis within 120 days following adoption of the plan. The statement should be filed with the Department of Labor at the following address:

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

UNIVERSITY
OF
EVANSVILLE

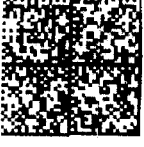
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200 CONSTITUTION AVENUE, NW
WASHINGTON DC 20210

