

2520043384924

**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: Conference USA

Address of Tax-Exempt Employer: 5201 N. O'Connor Blvd. #300  
Irving, TX 75039

E.I.N.: 36-4021594

Top-Hat Statement

By Plan Administrator

Conference USA (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Conference USA (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 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: 12/3/04

By: Bill Rowan

Title: Commissioner  
(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.

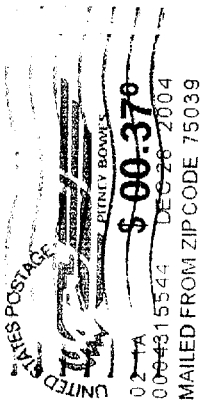
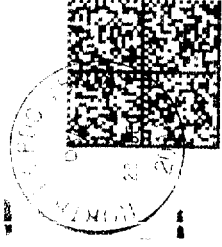
A statement should be filed on a one-time basis within 120 days following adoption of the plan. The statement should be filed with the Department of Labor at the following address:

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



CONFERENCE USA

5201 N. O'Connor Blvd. Suite 300  
Irving, TX 75039  
conferenceusa.com



Top Hat Plan Exemption

Pension and Welfare Benefits Administration

Room N-1513

US Department of Labor  
200 Constitution Ave. NW

Washington, D.C. 20210