



2520005097041

March 1, 2005

Top Hat Exemption
Employee Benefits Security Administration
Room N-1513
US Department of Labor
Washington, DC 20210

Re: Notice of 457(f) Plan of Deferred Compensation

Ladies and Gentlemen:

Pursuant to DOL Reg. Sec. 2520.104-23, the undersigned Employer hereby files the following information with respect to its plan of Deferred Compensation.

1. Name and Address of Employer:

Wheaton College
501 College Avenue
Wheaton, IL 60187

2. E. I. N.: 362182171

3. The Trustees of Wheaton College (the "Employer"), hereby declares that the purpose of the 457(f) Deferred Compensation Plan for Wheaton College (the "Plan") is to provide deferred compensation for a select group of management and highly compensated employees. One (1) employee is covered under the Plan. In addition, the Employer maintains one (1) unfunded top-hat plan (a 457(b) Deferred Compensation Plan) described in Department of Labor Regulation Section 2520.104-23(b). Six (6) employees are covered under the 457(b) plan.

Sincerely,

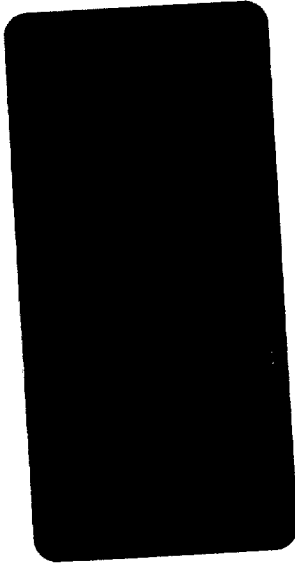
David E. Johnston
Senior Vice President
(630) 752-5085
(630) 752-7101 fax

Senior Vice President



Wheaton College

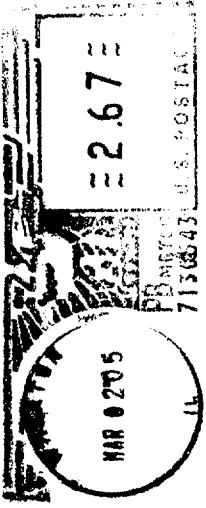
For Christ and His Kingdom



VERIFIED MAIL



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