

**Frost  
Brown Todd** LLC  
ATTORNEYS

2520005097450

KENTUCKY · OHIO · INDIANA · TENNESSEE

Alison M. Stemler  
(502) 568-0244  
ASTEMLER@FBTLAW.COM

April 8, 2005

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20210

Re: Bernheim Arboretum and Research Forest  
Top Hat Plan Exemption Statement

Dear Sir or Madam:

Enclosed, pursuant to Department of Labor Regulation Section 2520.104-23, is a Top Hat Plan Exemption Statement for Bernheim Arboretum and Research Forest.

Please call if you have any questions.

Sincerely,

  
Alison M. Stemler

Enclosure

Copy to David A. Imbrogno (w/enclosures)

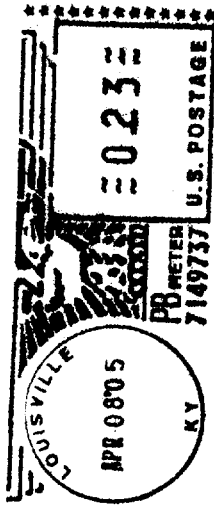
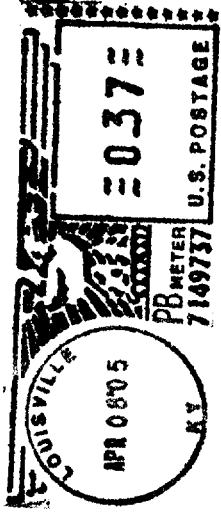
0000EJ3.0218763  
LOULibrary 450392 v.1

## TOP HAT EXEMPTION STATEMENT

1. Employer: Bernheim Arboretum and Research Forest
2. Employer Address: P. O. Box 130  
Clermont, Kentucky 40110-9999
3. Employer Identification Number: 61-0444651
4. The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. The Employer maintains one such deferred compensation plan.
6. The plan covers one employee.
7. Upon request, the Employer will furnish a copy of the plan to the Department of Labor.

To be filed with:

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, DC 20210



Frost Brown Todd LLC  
400 W. Market  
32<sup>nd</sup> Floor  
Louisville, KY 40202-3363

Top Hat Plan Exemption  
Pension and Welfare Benefits Adm., Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20210

244