

Middle States Association  
of Colleges and Schools



2520005097492

Commission on Higher Education  
Commission on Secondary Schools  
Commission on Elementary Schools

April 14, 2005

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington DC 20210

RE: Top Hat Statement

To Whom it may concern,

Enclosed is the Top Hat Statement for the Middle States  
Association 457B Deferred Compensation Plan.

If you have any questions or need any additional information  
please do not hesitate to contact me at 267 -284-5046 or email me  
at [kevinmsa@aol.com](mailto:kevinmsa@aol.com).

Sincerely,

A handwritten signature in cursive script that reads "Kevin Fitzpatrick".

Kevin Fitzpatrick  
Secretary of the Association Business Manager  
Middle States Association

3624 Market Street, Philadelphia, Pennsylvania 19104-2680 Telephone (215) 662-5600, FAX: (215) 662-5950

A non-profit association serving elementary, secondary and higher educational institutions through programs of self-study, evaluation, and other developmental services.

**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: Middle States Assn. of Colleges and Schools

Address of Tax-Exempt Employer: 3624 Market Street

Philadelphia, PA 19104-2614

E.I.N.: ~~13-1888405~~ 23-2786118

Top-Hat Statement

By Plan Administrator

Middle States Assn. of Colleges and Schools (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Middle States Assn. of Colleges and Schools 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 one (1). 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: December 14, 2004

By: Kevin Fitzpatrick

Title: Assn. Secretary and Business Manager  
(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

200

**FedEx** USA Airbill  
Express

Tracking Number

8436 0225 8222

1 From This portion can be removed for Recipient's records.

Date 4/14/05 FedEx Tracking Number 843602258222

Sender's Name KEVIN FITZPATRICK Phone 15 607-2601

Company FEDERAL SUPPLY CENTER OF WASH DC

Address JAMES MARRIOTT BLDG

City WASHINGTON State DC ZIP 20210

2 Your Internal Billing Reference

3 To Recipient's Name TOP HAT PLAN EXEMPTION

Company PENSION AND WELFARE BENEFITS ADMINISTRATION

Address U.S. DEPARTMENT OF LABOR

Address 200 CONSTITUTION AVENUE, NW ROOM N-1513

City WASHINGTON State DC ZIP 20210

NO POUCH NEEDED. See back for peel and stick application instructions.

4a Express Package Service

FedEx Priority Overnight Next business morning  
 FedEx Standard Overnight Next business afternoon

FedEx Express Saver Second business day  
 FedEx 2Day Freight Second business day

FedEx 1Day Freight\* Next business day  
 FedEx 2Day Freight Second business day  
 FedEx 3Day Freight Third business day

Recipient's Copy

Packages up to 150 lbs. Delivery commitment may be later in some areas.

FedEx First Overnight Next morning delivery to select locations

Packages over 150 lbs. Delivery commitment may be later in some areas.

FedEx 3Day Freight Third business day

5 Packaging

FedEx Envelope\* Includes FedEx Small Pak, FedEx Large Pak, and FedEx Study Pak

FedEx Pak\* Includes FedEx Small Pak, FedEx Large Pak, and FedEx Study Pak

Other

6 Special Handling

SATURDAY Delivery Available only for FedEx Priority and FedEx 2Day to select ZIP codes

HOLD Weekday at FedEx Location Not available for FedEx Priority Overnight

HOLD Saturday at FedEx Location Available only for FedEx Priority Overnight and FedEx 2Day to select locations

Dry Ice Dry Ice 3, 10, 185 by

Cargo Aircraft Only

7 Payment Bill to:

Sender Account Section I will be billed

Recipient

Third Party

Credit Card

Cash/Check

Obtain Receipt Acct. No.

Enter FedEx Acct. No. or Label Date for Invoicing

Dangerous Goods (including Dry Ice) cannot be shipped in FedEx packaging

As per attached Shipper's Declaration (not required)

Signer's Declaration (not required)

Does this shipment contain dangerous goods? One later must be checked.

No  Yes

Yes Shipper's Declaration (not required)

Yes Shipper's Declaration (not required)

Yes Shipper's Declaration (not required)

Yes Shipper's Declaration (not required)

Yes Shipper's Declaration (not required)

Yes Shipper's Declaration (not required)

Yes Shipper's Declaration (not required)

Yes Shipper's Declaration (not required)

Yes Shipper's Declaration (not required)

Yes Shipper's Declaration (not required)

Yes Shipper's Declaration (not required)

8 Release Signature

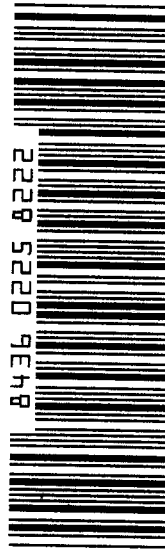
Your liability is limited to \$100 unless you declare a higher value. See the FedEx Service Guide for details.

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