



**BIOLA**  
UNIVERSITY

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Name of Tax-Exempt Employer: Biola University

Address of Tax-Exempt Employer: 13800 Biola Avenue  
La Mirada, CA 90639

E.I.N.: 95-0549600

Top-Hat Statement

By Plan Administrator

Biola University (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Biola University Management 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 28. In addition, the Employer, maintains no unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b).

Date: Sept. 23, 2002

By: Carl W. Schreiber  
Carl W. Schreiber

Title: Vice President, Financial Affairs & Information Technology  
(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



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