



XAVIER UNIVERSITY OF LOUISIANA

Office of the President

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New Orleans, Louisiana 70125-1098
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October 28, 2002

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Name of Tax-Exempt Employer: Xavier University of Louisiana

Address of Tax-Exempt Employer: 1 Drexel Drive
New Orleans, LA 70125

E.I.N.: 72-0635884

Top-Hat Statement

By Xavier University of Louisiana, Plan Administrator

Xavier University of Louisiana (the "Employer"), hereby declares that the purpose of the 457(b) deferred compensation Plan of Xavier University of Louisiana (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 21. 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 plan is 0.

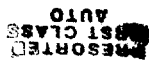
Date: 10-28-2002

By: *Calvin S. Negele*

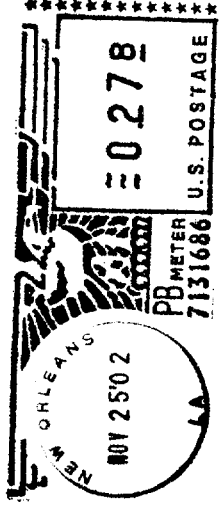
Title: Senior Vice President for Administration
(On Behalf of the Plan Administrator)



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Calvin S. Tregre
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**MISSOURI
 ADDRESS SERVICE
 REQUESTED**



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