

2520005098178

BRIGGS AND MORGAN

PROFESSIONAL ASSOCIATION

2400 IDS CENTER
80 SOUTH EIGHTH STREET
MINNEAPOLIS, MINNESOTA 55402
TELEPHONE (612) 334-8400
FACSIMILE (612) 334-8650

PI
02/11/02 11:48

WRITER'S DIRECT DIAL
(612) 334-8579
WRITER'S E-MAIL
cnestingen@briggs.com

November 22, 2002

BY CERTIFIED MAIL: 7000 1530 0004 8363 5494
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefit Administration
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

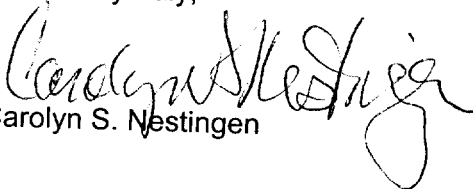
Re: Top Hat Plan Notice Filing

Gentlemen:

In accordance with 29 CFR §2520.104-23, we are filing this Notice with the Secretary of Labor regarding a 457(b) eligible deferred compensation plan established by William Mitchell College of Law. This plan, if subject to Title I of ERISA, constitutes an unfunded deferred compensation plan for a select group of management or highly compensated employees.

Employer Name:	William Mitchell College of Law
Address:	875 Summit Avenue, St. Paul, MN 55105
EIN:	41-0518750
Name:	457(b) Eligible Deferred Compensation Plan
Effective Date of Plan:	August 1, 2002
Number of Employees Covered:	6
Total Employees of the Company:	140

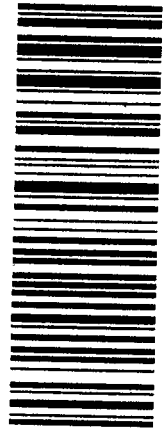
Yours very truly,


Carolyn S. Nestingen

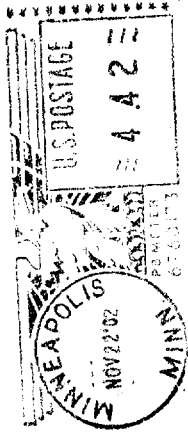
cc: Mary Gale, V.P. of Human Resources
William Mitchell College of Law

CERTIFIED MAIL

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MINNEAPOLIS, MINNESOTA 55402



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TOP HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFIT ADMINISTRATION
U S DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE N W
WASHINGTON DC 20210

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