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January 7, 2002

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

Re: Harding University 457(b) Plan  
Statement as Required by Regulation § 2520.104-23 for an Unfunded Plan  
Maintained by an Employer for a Select Group of Management or Highly  
Compensated Employees

Dear Sir:

Enclosed you will find a Statement as required by Regulation § 2520.104-23 for the above  
referenced plan, effective as of January 1, 2002.

If you have any questions, please contact me directly.

Sincerely yours,

Alexandra A. Ifrah

AAI/vv  
Enclosure

STATEMENT AS REQUIRED BY REGULATION § 2520.104-23 FOR AN UNFUNDED  
PLAN MAINTAINED BY AN EMPLOYER FOR A SELECT GROUP OF MANAGEMENT  
OR HIGHLY COMPENSATED EMPLOYEES

HARDING UNIVERSITY 457(b) PLAN

1. Name of Employer: Harding University
2. Address of Employer 900 E. Center  
Searcy, AR 72149
3. Employer I.D. No. 71-0236896
4. Harding University maintains the plan for the purpose of providing deferred compensation to a select group of management or highly compensated employees.
5. Number of such Plans: One (1)
6. Number of Employees Participating in such Plan: One (1)

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U. S. Department of Labor  
Pension and Welfare Benefits Administration  
Room N-5644  
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