

Name of Tax-Exempt Employer: Abilene Christian University  
Address of Tax-Exempt Employer: P O Box 29120  
Abilene, TX 79699

E.I.N.: 75-0851900

2520052092957

Top-Hat Statement

By Plan Administrator

Abilene Christian University (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Abilene Christian University (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 19 ~~1520~~. 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: May 2, 2005

By: Shiranne Allmon  
Name

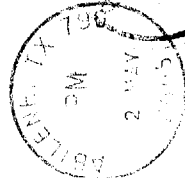
Title: Director of Human Resources  
(On Behalf of the Plan Administrator)



Human Resources  
ACU Box 29106

*Educating Students for Christian Service  
and Leadership Throughout the World*

Abilene, Texas 79699



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Pension and Welfare Benefits Administration  
Room N-1513  
US Department of Labor  
200 Constitution Ave, NW  
Washington, DC 20210

