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SUCCESSOR TO
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January 25, 1996

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

Gentlemen:

In accordance with D.O.L. Regulations
\$2520.104-23(b)(1), you are hereby notified that

Brenau University (EIN: 58-0566143)
One Centennial Circle
Gainesville, Georgia 30501


has adopted an unfunded pension plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There is currently one such employee participating in the plan.

A copy of the contract evidencing this plan may be obtained upon request to:

Mr. Dick Childers
Vice President, Business and Finance
Brenau University
One Centennial Circle
Gainesville, Georgia 30501.

Respectfully submitted,

WHELCHER & DUNLAP


John A. Gram

JAG:nnt

cc: Mr. Dick Childers