

August 30, 2005

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

To Whom It May Concern:

Enclosed is the Top Hat Statement for Capital University. Please feel free to call me at (614) 236-6168 if you have any questions regarding this statement.

Sincerely,



Theresa A. Feldmeier
Director, Human Resources

enclosures

Name of Tax-Exempt Employer: _____ Capital University _____

Address of Tax-Exempt Employer: _____ 1 College and Main _____

_____ Columbus, OH 43209 _____

E.I.N.: _____ 31-4379435 _____

Top-Hat Statement

By Plan Administrator

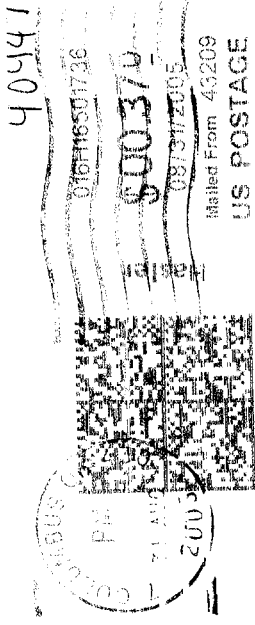
_____ Capital University _____ (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of _____ Capital University _____ (the "Plan") is to provide deferred compensation primarily for a select group of management and highly compensated employees. The number of employees covered under the Plan is 1. 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 plans is 0.

Date: _____ August 18, 2005 _____

By: _____
Donald B. Aungst

Title: VP Resource Management and Treasurer
(On Behalf of the Plan Administrator)

CAPITAL UNIVERSITY
1 College and Main
Columbus, OH 43209-2394



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