

2520060620633

Name of Tax-Exempt Employer: Oglethorpe University

U.S. DEPT. OF LABOR
05 NOV -9 AM 9:55

Address of Tax-Exempt Employer: 4484 Peachtree Road N.E.
Atlanta, GA 30319

E.I.N.: 58-0568698

Top-Hat Statement

By Plan Administrator

Oglethorpe University (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Oglethorpe 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 0. 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: Nov. 1 2005

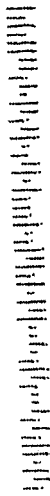
By: [Signature]

Title: Vice President for Business & Finance
(On Behalf of the Plan Administrator)

The attached sample top-hat statement is to be used solely as a guide for the tax-exempt employer's attorney in connection with its 457(b) plan.

A statement should be filed on a one-time basis within 120 days following adoption of the plan. The statement should be filed with the Department of Labor at the following address:

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



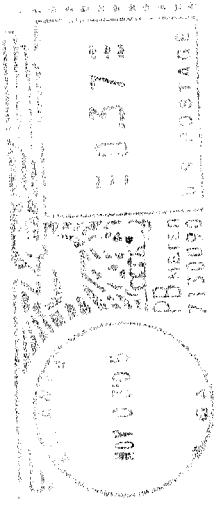
Make a Life. Make a Living. Make a Difference.



ETHORPE
UNIVERSITY

1300 Peachtree Road, N.E.
Atlanta, Georgia 30319

in Resources



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