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DEPARTMENT OF LABOR  
05 DEC -6 PM 1:23

Name of Tax-Exempt Employer: International City County Management Association

Address of Tax-Exempt Employer: 777 North Capitol Street, NE  
Suite 500  
Washington, DC 20002

E.I.N.: 36-2167755

Top-Hat Statement

By Plan Administrator

ICMA (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of ICMA (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 one (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: 11/22/05  
By: Caulea R. Mangrove  
Title: Director, H.R.  
(On Behalf of the Plan Administrator)

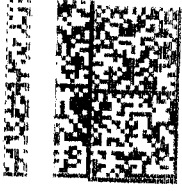
The attached sample top-hat statement is to be used solely as a guide for the tax-exempt employer's attorney in connection with its 457(b) plan.

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



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Suite 500  
Washington, DC 20002-4201



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