

2520060620827

05 DEC - 8 AM 11: 09


Name of Tax-Exempt Employer: Simpson College
Address of Tax-Exempt Employer: 701 North C Street
Indianola, IA 50125
E.I.N.: 42-0680389

TOP-HAT STATEMENT

By: Simpson College

Simpson College (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Simpson College (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 eight (8); the President, Vice President and Dean for Academic Affairs, Vice President of Business and Finance, the Vice President of Information Services, Vice President for Marketing and Research, the Vice President for College Advancement, the Vice President for Student Development and the Vice President for Enrollment.

Date: 10/19/2005

By: John W. Byrd 

Title: President
On Behalf of the Plan Administrator

SIMPSON COLLEGE

OFFICE FOR BUSINESS AND FINANCE
701 North C
Indianola, Iowa 50125



ADDRESS SERVICE REQUESTED

Top Hat Plan Exemption
Pension & Welfare Benefits Administrator
Room N-1513
US Dept of Labor
200 Constitution Avenue NW
Washington, DC 20210