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December 13, 2005

**BY CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

U.S. Department of Labor  
Employee Benefits Security Administration  
Top Hat Plan Exemption  
200 Constitution Avenue, NW Suite N-1513  
Washington, DC 20210

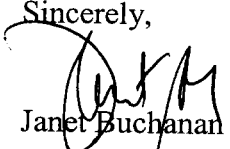
Re: Nova Southeastern University 457(b) Deferred Compensation Plan ("Plan")  
EIN: 59-1083502

Dear Sir/Madam:

Enclosed is the Top Hat Plan Exemption Notice in connection with the submission under the Delinquent Filer Voluntary Correction Program for the above referenced Plan.

Please do not hesitate to contact the undersigned should you have any further questions.

Sincerely,

  
Janet Buchanan

Enclosure

cc: Joel S. Berman, Esq., General Counsel  
Sharon Fredda, Executive Director of Human Resources  
Nancy G. Varner, Executive Associate Director of Human Resources  
Diane Emery, Director of Benefits

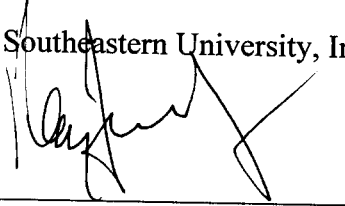
## TOP HAT PLAN EXEMPTION NOTICE

This Application is a request for the issuance of a compliance statement under the Delinquent Filer Voluntary Correction Program ("DFVC Submission"). Enclosed is a copy of the latest Form 5500 and the Top-Hat Statement required under 29 CFR §2520.104-23(b).

Nova Southeastern University, Inc. ("Nova") maintains an unfunded, nonqualified plan ("Plan") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated executives. At present, Nova has one Top Hat Plan for executives. There are 20 executives participating in the Plan.

1. Name of Plan: Nova Southeastern University 457(b)  
Deferred Compensation Plan
  
2. Name and address of applicant: Nova Southeastern University, Inc.  
3301 College Avenue  
Fort Lauderdale, FL 33314
  
3. Applicant Employer Identification Number: 59-1083502
  
4. Name and address of plan administrator: Nova Southeastern University, Inc.  
Office of Human Resources  
3301 College Avenue  
Fort Lauderdale, FL 33314
  
5. The application will be filed with: U.S. Department of Labor  
Employee Benefits Security Administration  
Top Hat Plan Exemption  
200 Constitution Avenue, NW Suite N-1513  
Washington, DC 20210

Nova Southeastern University, Inc.

By:   
Ray Ferrero Jr., President

Dated: 12/2, 2005

James B. Davis



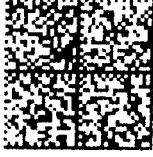
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Employee Benefits Security Administration  
Top Hat Plan Exemption  
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Washington, DC 20210