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U.S. DEPT. OF LABOR
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Name of Tax-Exempt Employer: Walsh University

Address of Tax-Exempt Employer: 2020 East Maple St.

North Canton, OH 44720

E.I.N.: 340868798

Top-Hat Statement

By Plan Administrator

Walsh University (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Walsh 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 5. 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: December 7, 2005

By: John R. Wray

Title: VP Business and Finance

(On Behalf of the Plan Administrator)

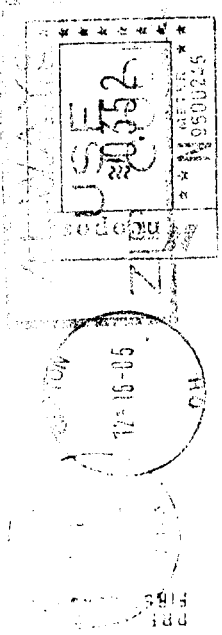
The attached sample top-hat statement is to be used solely as a guide for the tax-exempt employer's attorney in connection with its 457(b) plan.

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



DEPARTMENT OF HUMAN RESOURCES
 200 EASTON STREET
 NORTH CAROLINA CITY
 44720-3396
 ADDRESS SERVICE REQUESTED



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

