



2520060621540

105 E Ash • PO Box 938 • Columbia, MO 65205 • 573/442-6171 • 573/449-5196 fax

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

COLUMBIA
JEFFERSON CITY
MEXICO

February 7, 2006

Top-Hat Plan Exemption
PWBA
Room N-5644
U.S. Department of Labor
200 Constitution Ave., NW
Washington, D.C. 20210

06 FEB 14 AM 11:25

Dear Sir:

The employer named below hereby submits this "top-hat" plan statement for the plan described below which was adopted December 30, 2005:

Employer Name: Missouri Valley College
Address: 500 E. College
Marshall, MO 65340
Employer EIN: 44-0545286
Name of Plan: Missouri Valley College 457 Plan

The plan is maintained for select management or highly compensated employees.

Number of plans: One (1)

Number of employees in plan: One (1)

Sincerely,

Williams-Keepers LLC

By: Mariel T. Liggett

/jms

cc: Beverly Humphrey, President

TOP-HAT PLAN EXEMPTION STATEMENT¹

Top-Hat Plan Exemption
PWBA
Room N-5644
U.S. Department of Labor
200 Constitution Ave., NW
Washington, D.C. 20210

Employer Name: Missouri Valley College

Address: 500 E. College, Marshall, MO 65340

Employer EIN: 44-0545286

Name of Plan:² Missouri Valley College 457 Plan

The Plan is maintained for a select group of management or highly compensated employees.

Number of Plans: One (1)

Number of Employees in Plan(s): One (1)

¹ A tax-exempt organization must maintain a 457 plan as a "top-hat plan" within the meaning of ERISA to avoid application of certain ERISA provisions that are inconsistent with the requirements of Code §457. The employer must file this statement to exempt the top-hat plan from ERISA Title I reporting and disclosure requirements. The employer must submit this statement to the DOL no later than 120 days after the plan becomes subject to Part 1 of Title 1 of ERISA. DOL Reg. §2520.104-23(b). A plan generally becomes subject to Part 1 of the Title 1 of ERISA on the later of the date of adoption or the effective date of the plan. See DOL Reg. §2520.104b-2(a)(3). A governmental 457 plan is not subject to ERISA and need not file this statement.

² See DOL Reg. §2520.104.23. Although the regulations do not require the name of the plan, the employer could include the plan name.

**WILLIAMS
KEEPERS LLC**
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS
PO Box 938 • Columbia, MO 65205



UNITED STATES POSTAGE
EAGLE
FIRST CLASS PERMIT NO. 1000 COLUMBIA MO
\$00.39⁰
02-1A FEB 07 2006
0004609815 MAILED FROM ZIP CODE 65203

Top-Hat Plan Exemption
PWBA
Room N-5644
U.S. Department of Labor
200 Constitution Ave., NW
Washington, D.C. 20210

