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February 7, 2006

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

U.S. DEPT OF LABOR
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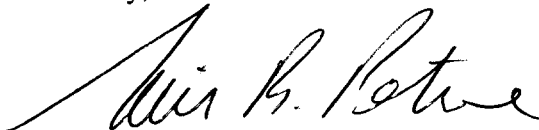
Re: Gonzaga University

Dear Sir/Madam:

Enclosed for filing please find the Top-Hat Plan Statement for Gonzaga University.

If you have any questions concerning the enclosed, please do not hesitate to contact me.

Sincerely,



Gair B. Petrie

Enclosure

cc: Mr. Chuck Murphy
Mr. Brad Williams
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TOP-HAT PLAN STATEMENT

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

Employer Name: *Gonzaga University*

Address: *Gonzaga University Law School, 721 N. Cincinnati Street, Spokane, WA
99220-3528*

Employer EIN: *91-0236600*

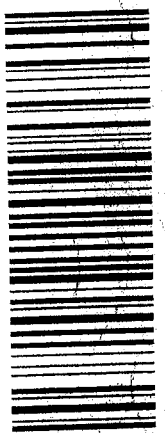
Name of Plan: *§457(f) AGREEMENT BETWEEN GONZAGA UNIVERSITY AND
MARK FEW*

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

Number of plans: 3

Number of employees in plan: One (1)

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FROM: PAINE, HAMBLEN, COFFIN, BROOKE & MILLER LLP
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TO: Top-Hat Plan Exemption - PWBA
Room N-5644
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200 Constitution Ave., NW
Washington, DC 20210