



MCDANIEL
COLLEGE

Founded in 1867 as Western Maryland College

2520062760471

NO MORE LATER
-WILL BE USED ONLY

06 JUN 28 AM 12: 03

Office of the President
2 College Hill
Westminster, MD 21157-4390
410/857-2222
410/857-2411 FAX
www.mcdaniel.edu

June 9, 2006

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

Re: Notice of Pension Plan for Select Group of
Management or Highly Compensated Employees

Ladies and Gentlemen:

In compliance with the alternative reporting and disclosure requirements set forth in Labor Regs. §2520.104-23, you are hereby advised that McDaniel College ("Employer") maintains an unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The information requested in Labor Regs. §2520.104-23 is as follows:

1. Employer's Name and Address:

McDaniel College, Inc.
2 College Hill
Westminster, Maryland 21157

2. Employer's Tax Identification Number:

52-0591694

3. Number of Plans Maintained by Employer:

1

4. Number of Employees Covered by Plan:

1

You are further advised that the Employer, upon request of the Secretary of Labor or his delegate, will provide pertinent plan documents to the Department of Labor. To insure full compliance with the Employee Retirement Income Security Act of 1974 ("ERISA"), the Employer has included in this Notice all plans and arrangements that may arguably be subject to Labor Regs. §2520.104-23, without conceding that any particular plan or arrangement listed in this Notice is, in fact, subject to ERISA.

Sincerely,

Ethan A. Seidel
Vice President
Administration & Finance

EAS/sjc



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COLLEGE

U.S. Changing Lives Since 1867

Office of the President

2 College Hill

Westminster, MD 21157-4390

AM 4:47



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