

U.S. DEPARTMENT OF LABOR
OFFICE OF THE SECRETARY
06 JUN 27 PM 10:53

April 3, 2006

VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED

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

Re: Covenant College 457(b) Deferred Compensation Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as the alternative form of compliance with respect to the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") for Covenant College, Inc., with respect to the above-referenced plan (the "Plan"), which alternative form of compliance is provided in the aforesaid Regulations.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: Covenant College, Inc.
14049 Scenic Highway
Lookout Mtn., Georgia 30750
2. Employer's Employer Identification Number: 43-0719506

The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that at this time five (5) employees are eligible to participate in such Plan.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Sincerely,

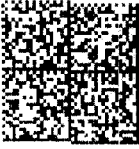


Greg Rumsey
Vice President, Chief Financial Officer

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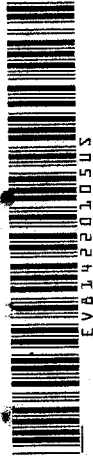
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