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July 18, 2006

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

To Whom It May Concern:

Enclosed is the original Top Hat Statement for Baldwin-Wallace College who has recently adopted a 457 (b) retirement plan.

If you have any questions or need additional information, please contact me at 440-826-2908 or sramirez@bw.edu

Thank you.

Respectfully,

A handwritten signature in black ink, appearing to read 'S. Ramirez', written over a circular scribble.

Salvador J. Ramirez
Assistant Vice President for
Human Resources

Name of Tax-Exempt Employer: Baldwin-Wallace College

Address of Tax Exempt Employer: 275 Eastland Road
Berea, OH 44017

E.I.N. 34-0714629

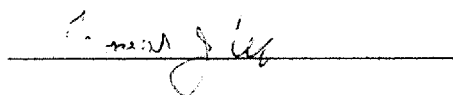
TOP HAT STATEMENT

By Plan Administrator

Baldwin-Wallace College (the "Employer"), hereby declares that the purpose of the 457 (b) Deferred Compensation Plan of Baldwin-Wallace College (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 seven (7). In addition, the Employer, maintains no other unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b).

Date: June 27, 2006

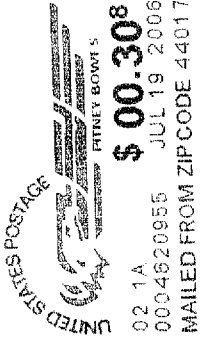
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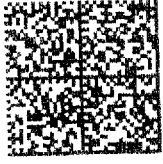
Title: Vice President for Finance and Administration



Department of Human Resources
275 Eastland Road
Berea, Ohio 44017-2088



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

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