



FURMAN

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OFFICE OF PERSONNEL

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August 7, 2006

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

06 AUG 16 AM 1:32
U.S. DEPARTMENT OF LABOR

Re: *Furman University Supplemental Executive Retirement Plan for the Benefit of David E. Shi*

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Furman University Supplemental Executive Retirement Plan for the Benefit of David E. Shi ("Plan"), the undersigned intends to use the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 (ERISA), which alternative form of compliance is provided in the aforesaid Regulations Section.

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

1. Name and Address of Employer: Furman University
3300 Poinsett Highway
Greenville, SC 29613-6367
2. Employer's Employer Identification No: 57-0314395
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a member of the Employer's select group of management or highly compensated employees.

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4. The Employer hereby states that it maintains the other plan listed below primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees and the number of employees in the plan as follows:

Furman University Supplemental Executive Retirement
Plan for the Benefit of David E. Shi: 1 employee

5. The Plan was implemented on August 1, 2006.

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

Very truly yours,

FURMAN UNIVERSITY

By: Thomas E. Hay

Title: Director of Human Resources



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200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: 457(b) Deferred Compensation Plan of Furman University

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the 457(b) Deferred Compensation Plan of Furman University ("Plan"), the undersigned intends to use the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 (ERISA), which alternative form of compliance is provided in the aforesaid Regulations Section.

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

1. Name and Address of Employer: Furman University
3300 Poinsett Highway
Greenville, SC 29613-6367
2. Employer's Employer Identification No: 57-0314395
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a member of the Employer's select group of management or highly compensated employees.

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4. The Employer hereby states that it maintains the other plan listed below primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees and the number of employees in the plan as follows:

457(b) Deferred Compensation Plan of
Furman University: 10 employees

5. The Plan was implemented on August 1, 2006.

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

Very truly yours,

FURMAN UNIVERSITY

By: Thomas E. Hay

Title: Director of Human Resources