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Morgan Lewis
C O U N S E L O R S A T L A W

Gregory L. Needles
202.739.5448
gneedles@morganlewis.com

December 28, 2006

**BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Chatham College 457(f) Executive Deferred Compensation Plan (the "Plan")

Dear Sir or Madam:

On behalf of Chatham College (the "Employer") we are hereby submitting the following information with respect to the above referenced plan pursuant to Department of Labor Regulations section 2520.104-23.

Name of Employer: Chatham College

Address of Employer: 1 Woodland Road
Pittsburgh, PA 15232

Employer Identification Number: 25-0717890

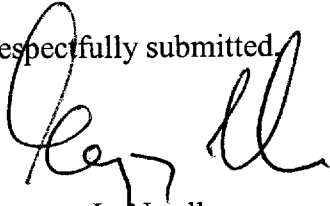
Number of Plans of Deferred Compensation and Number of Employees: The Employer entered into one deferred compensation plan, which currently covers one (1) employee.

Declaration: The Plan is maintained primarily for the purpose of providing deferred compensation to a select group of management and highly compensated employees.

Top Hat Plan Exemption
December 28, 2006
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The Employer will provide copies of the Plan document to the Department of Labor upon request.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Gregory L. Needles". The signature is written in a cursive style with a large initial "G" and "N".

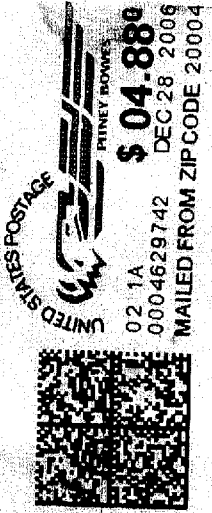
Gregory L. Needles

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03090-066412-0000

Morgan Lewis
 C O U N S E L O R S A T L A W
 1111 Pennsylvania Avenue, NW
 Washington, DC 20004

TO: BY CERTIFIED MAIL
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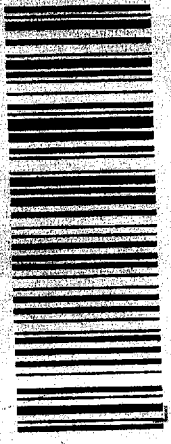
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PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
 OF THE RETURN ADDRESS. FOLD AT DOTTED LINE.
CERTIFIED MAIL



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