

**Department of
Human Resources**Northwestern University
720 University Place
Evanston, Illinois 60208

www.northwestern.edu/hr

NORTHWESTERN
UNIVERSITY

January 10, 2007

VIA FEDERAL EXPRESSU.S. Department of Labor
Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
200 Constitution Avenue, N.W.
Washington, D.C. 20210Re: Northwestern University
EIN: 36-2167817

07 JAN 17 AM 10:42

Dear Sir or Madam:

This statement informs you that effective September 20, 2006, Northwestern University (the "University") adopted the Northwestern University Retirement Incentive Plan for Tenured Faculty (the "Plan"), primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There are approximately 18 employees who are eligible for participation in the Plan.

At the present time, the University also maintains another top-hat plan: the Northwestern University 457(b) Deferred Compensation Plan with 172 participants.

This statement is filed in accordance with the requirements set forth for the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA in Department of Labor Regulations Section 2520.104-23.

Very Truly Yours,

A handwritten signature in black ink, appearing to read "Guy E. Miller".

Guy E. Miller
Associate Vice President for Human ResourcesCc: Tom Evans
Stephanie Graham
Patrick T. Gutierrez, WilmerHale

