

Vorys, Sater, Seymour and Pease LLP

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April 12, 2007

VIA CERTIFIED MAIL RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N1513
U. S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D. C. 20210

Re: Wilmington College Code §457(f) Deferred Compensation Plan
EIN: 31-0537514

Dear Sir or Madam:

In accordance with 29 CFR 2520.104-23, on behalf of the Wilmington College Code §457(f) Deferred Compensation Plan (“Plan”), we hereby provide you with the information set forth below:

Name and Address of Employer

Wilmington College
1870 Quaker Way
Wilmington, Ohio 45177-2443

Employer’s Taxpayer Identification Number

31-0537514

April 12, 2007

Page 2

Required Declaration

The Employer sponsors the Plan, which is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits are paid out of the general assets of the Employer. Currently, there is 1 employee in the Plan. The Plan's effective date is January 1, 2007. All relevant documents governing the Plan will be provided to the Department of Labor upon request.

The Employer maintains one other plan which provides such benefits to a select group of management or highly compensated employees. Currently, there are 2 employees in such plan.

If you have any questions about this matter, please contact me.

Very truly yours,

A handwritten signature in black ink that reads "Amy E. Nawrocki". The signature is written in a cursive, flowing style.

Amy E. Nawrocki

AEN/aen

cc: Mr. Scott M. Farkas

/s, Sater, Seymour and Pease LLP

52 East Gay Street
Post Office Box 1008
Columbus, Ohio 43216-1008



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RETURN RECEIPT REQUESTED

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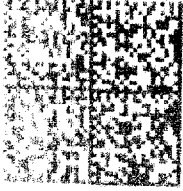
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