

07 JUL 30 PM 12:26

Name of Tax-Exempt Employer: Menlo College

Address of Tax-Exempt Employer: 1000 El Camino Real
Menlo Park, CA 94027

E.I.N.: 94-3204136

Top-Hat Statement

By Plan Administrator

Menlo College (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of 457(b) deferred (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 4. In addition, the Employer, maintains 0 unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b). The number of employees covered under such plans is 4.

Date: 6/26/07

By: [Signature]

Title: Director of Administration
 (On Behalf of the Plan Administrator)

The attached sample top-hat statement is to be used solely as a guide for the tax-exempt employer's attorney in connection with its 457(b) plan.

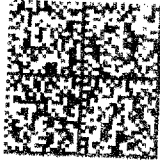
A statement should be filed on a one-time basis within 120 days following adoption of the plan. The statement should be filed with the Department of Labor at the following address:

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



MENLO COLLEGE

Office of College Relations and Advancement
1000 El Camino Real
Atherton, California 94027-4301



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MAILED FROM ZIP CODE 94027

Top hat Plan Exemption
Pension & vestiture
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US Dept of Labor
200 Constitution Ave NW
Washington, DC 20210
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