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October 15, 2007

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: Hanover College Eligible Deferred Compensation Plan

Dear Sir or Madam:

Enclosed please find the Reporting and Disclosure Compliance Statement for the Hanover College Eligible Deferred Compensation Plan. The Statement is filed in compliance with Section 110 of the Employee Retirement Income Security Act and the regulations thereunder, found in Section 2520.104-23, as an alternative method of compliance.

If you have any issues regarding this, please contact me.

Very truly yours,

J. Michael Bruce
Vice President for Business Affairs

cc: Tara Schulstad Sciscoe

Enclosure

**REPORTING AND DISCLOSURE COMPLIANCE STATEMENT
UNDER SECTION 2520.104-23**

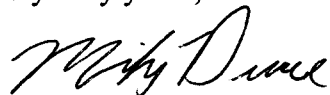
Hanover College is filing this Reporting and Disclosure Compliance Statement in compliance with ERISA Section 110 and the regulations thereunder, found in Section 2520.104-23, and in connection herewith, provide the following information.

EMPLOYER/PLAN ADMINISTRATOR: ADDRESS:	Hanover College P.O. Box 108 1 Campus Drive Administration Building Hanover, IN 47243
EMPLOYER IDENTIFICATION NUMBER:	35-0868096
PLAN NAME:	Hanover College Eligible Deferred Compensation Plan
NUMBER OF PLANS:	1
NUMBER OF EMPLOYEES CURRENTLY PARTICIPATING IN EACH PLAN:	1

Hanover College maintains the above-named unfunded plan of deferred compensation primarily for a select group of management or highly compensated employees.

Upon request, Hanover College will provide the plan documents to the Secretary of the Department, as required by Section 104(a)(6) of ERISA.

Very truly yours,

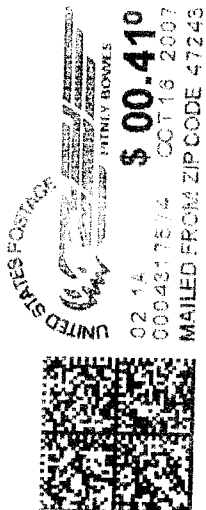


J. Michael Bruce
Vice President for Business Affairs

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Post Office Box 108
Hanover, Indiana 47243



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