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TOP HAT EXEMPTION STATEMENT

TO: Secretary of Labor
Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

FROM: Indiana High School Athletic Association, Inc.
9150 N. Meridian St.
P.O. Box 40650
Indianapolis, IN 46240-0650

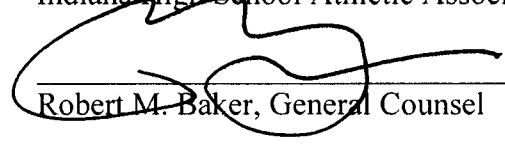
EIN: 35 0905952

This filing is being made in accordance with DOL Reg. Sec. 2520.104-23 as an alternative method of compliance with the reporting and disclosure requirements of ERISA in the case of a top hat plan for a select group of management or highly compensated employees.

Indiana High School Athletic Association, Inc. (the "Employer") maintains a plan of nonqualified deferred compensation for a select group of management or highly compensated employees. Currently, there is one (1) such plan that covers 5 employees of the Employer. The plan was updated effective as of January 1, 2007 for changes in the tax law.

If requested by the Secretary of Labor, the Employer will provide copies of any plan documents. If there are any questions, please contact the undersigned.

Indiana High School Athletic Association, Inc.

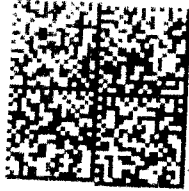


Robert M. Baker, General Counsel

Date: DECEMBER 26, 2007



INDIANA HIGH SCHOOL ATHLETIC ASSOCIATION
9150 N. Meridian Street, P.O. Box 40650,
Indianapolis, IN 46240



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