

SUSQUEHANNA UNIVERSITY  
514 University Avenue  
Selinsgrove, PA 17870-1164

03/11/08 9:25

April 11, 2008

U.S. Department of Labor  
Employee Benefits Security Administration  
Top Hat Plan Exemption  
200 Constitution Avenue, N.W., N-1513  
Washington, D.C. 20210

Re: Susquehanna University 457(b) Eligible Deferred Compensation Plan

Dear Secretary:

Under Section 2520.104-23 of your Regulations, this letter serves as notice that, with respect to the Susquehanna University 457(b) Eligible Deferred Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

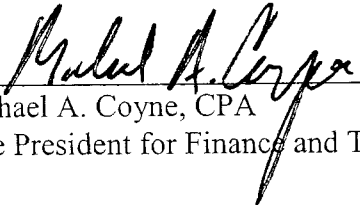
Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Plan Sponsor –Susquehanna University  
514 University Avenue  
Selinsgrove, PA 17870-1164
2. Plan Sponsor's Employer Identification Number – 23-1353385
3. The Plan Sponsor hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Plan Sponsor hereby states that it maintains only the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the number of individuals that are eligible to participate in the Plan is approximately seven (7).

Pursuant to Regulations Section 2520.104-23(b)(2), the Plan Sponsor will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

SUSQUEHANNA UNIVERSITY

By:   
Michael A. Coyne, CPA  
Vice President for Finance and Treasurer

From: Origin ID: IPTA (570)372-4315  
Michael Coyne  
Susquehanna University  
514 University Ave



Selinsgrove, PA 17870

Ship Date: 11APR08  
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Account#: S \*\*\*\*\*

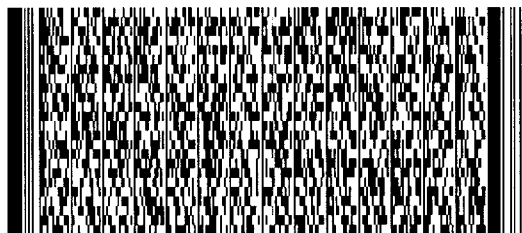
Delivery Address Bar Code



Ref # 60150  
Invoice #  
PO #  
Dept #

SHIP TO: 570-372-4315 **BILL SENDER**  
**Employee Benefits Security Administ**  
**U.S. Dept. of Labor**  
**200 CONSTITUTION AVE NW N-1513**  
**TOP HAT PLAN EXEMPTION**  
**WASHINGTON, DC 202100001**

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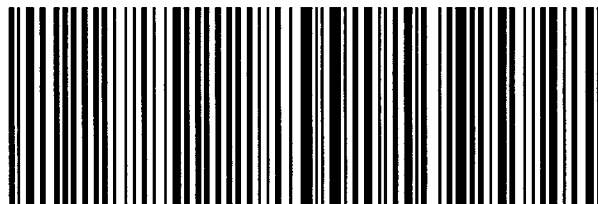


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