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July 10, 2008

**BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. DEPARTMENT OF LABOR
200 Constitution Avenue, NW
Washington, DC 20210

Re: Top Hat Plan Statement

Dear Sir or Madam:

Enclosed is the Top Hat Plan Statement for a non-qualified deferred compensation plan maintained by Grace Schools, Inc. The statement is submitted pursuant to Labor Regulation § 2520.104-23.

Sincerely,

A handwritten signature in black ink, appearing to read "G. Stephen Popenfoose".

G. Stephen Popenfoose, CFO

Enclosure

cc: Gayle L. Skolnik, Partner (w/encl.)
Baker and Daniels LLC

GRACE SCHOOLS, INC.

Top Hat Plan Statement

Grace Schools, Inc. ("Grace") has adopted a Section 457(b) ("Plan") that constitutes an unfunded deferred compensation plan maintained primarily for the purpose of providing benefits for a select group of management or highly compensated employees. Grace's current address and EIN are:

Grace Schools, Inc.
200 Seminary Drive
Winona Lake, IN 46590

EIN: 35-0868095

Grace maintains this Plan for the purpose of providing deferred compensation to designated key employees of Grace. The top hat plan that is the subject of this filing currently benefits one employee.

GRACE SCHOOLS, INC.

Date: 7-10-2008

By:


(Signature)

G Stephen Popenfoose
(Printed)

C.F.O.
(Title)

GRACE

COLLEGE &
SEMINARY
200 Seminary Drive
Winona Lake, IN 46590

CERTIFIED MAIL



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TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY ADMINISTRATION
ROOM N-1513
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE, NW
WASHINGTON, DC 20210

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