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VALPARAISO®
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ADMINISTRATION & FINANCE

150th ANNIVERSARY
1859-2009

July 23, 2008

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

OFFICE OF THE
VICE PRESIDENT
KRETZMANN HALL
1700 CHAPEL DRIVE
VALPARAISO UNIVERSITY
VALPARAISO, INDIANA
46383-4520
TELEPHONE: 219 464 5215
FACSIMILE: 219 464 6000
INTERNET:
WWW.VALPO.EDU

Re: Valparaiso University Supplemental Retirement Plan (the "Plan")

Dear Sir or Madam:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees specified in Department of Labor Regulations Section 2520.104-23, the following information for the above-referenced Plan is provided by the undersigned Plan administrator:

1. The name of the Employer is: The Lutheran University Association, Inc. d/b/a Valparaiso University
2. The mailing address of the Employer is: The Lutheran University Association, Inc. d/b/a Valparaiso University, Kretzmann Hall, Valparaiso, Indiana 46383
3. The Employer Identification Number is: 35-0868125
4. The above named Employer maintains the Plan primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees.
5. The Plan is the only plan of this type maintained by the Employer.

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7/23/2008
Page 2

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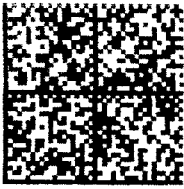
6. As of July 1, 2008 there were 66 participants in the Plan. The number of participants may change from time to time.
7. The Employer will provide a copy of the Plan documents to the office of the Employee Benefits Security Administration upon request.

We would appreciate your stamping and returning to our office the enclosed copy of this letter in order to indicate receipt of this letter by the Department of Labor.

The Lutheran University Association, Inc.
d/b/a Valparaiso University

By: Charley E. Gillispie
Charley E. Gillispie
Vice President, Administration & Finance

cc: Mark E. Schmidtke, Esq.
William A. Gray, Esq.



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SMOAK & STEWART, P.C.
600 Peachtree Street, N.E.
Suite 2100
Atlanta, Georgia 30308



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