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TOP-HAT PLAN EXEMPTION STATEMENT

February 5, 2009

Top-Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Ave., NW
Washington, D.C. 20210

Employer Name: Lincoln Christian College and Seminary

Address: 100 Campus View Drive, Lincoln, IL 62656-2167

Employer EIN: 37-0711798

Name of Plan: Lincoln Christian College and Seminary 457 Plan

The Plan is maintained for a select group of management or highly compensated employees.

Number of Plans: 1

Number of Employees in Plan(s): 1

Andrea M Short

Trustee: Andrea M. Short

2/5/09

Date

