



# Lincoln University

Advancing the Legacy

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

## **TOP-HAT STATEMENT**

(By Plan Administrator)

Name of Tax-Exempt Employer: Lincoln University of the Commonwealth System of  
Higher Education

Address of Tax-Exempt Employer: Lincoln University  
Vail Hall, First Floor  
1570 Baltimore Pike  
P. O. Box 179  
Lincoln University, PA 19352  
Attn: Howard Merlin, Vice President  
for Fiscal Affairs

E.I.N.: 23-1352655

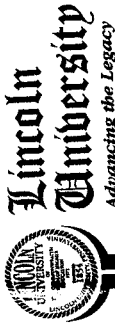
Lincoln University of the Commonwealth System of Higher Education (the "Employer"), hereby declares that the purpose of the Lincoln University 457(b) Deferred Compensation Plan (the "Plan") is to provide deferred compensation primarily for a select group of management and highly compensated employees. The number of employees covered under the Plan is one (1). The Employer maintains no other unfunded Tap-Hat Plans described in Department of Labor Section 2520.104-23(b).

Date: April <sup>22</sup>, 2009

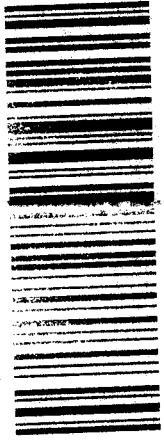
By:

Howard Merlin

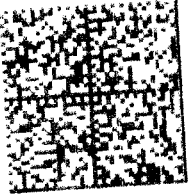
Title: Vice President for Fiscal Affairs  
(On Behalf of the Plan Administrator)



Office of Human Resources  
 1570 Baltimore Pike  
 P.O. Box 179, MSC 121  
 Lincoln University, PA 19352-0999  
[www.lincoln.edu](http://www.lincoln.edu)



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 PENSION & WELFARE BENEFIT ADMIN  
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