



CARLOW  
UNIVERSITY

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EBSA/PUBLIC DISCLOSURE

2009 DEC 23 PM 2:41

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December 18, 2009

**VIA 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: **Carlow University 457(f) Executive Deferred Compensation Plan**

Dear Ladies and Gentlemen:

Enclosed is a Statement Regarding Employee Benefit Plan for the above-referenced employee benefit plan filed in accordance with the reporting and filing requirements of 29 C.F.R. Sec. 2520.104-23.

Sincerely,

Carlow University,  
As Plan Administrator

By: \_\_\_\_\_

Name: Tyler A. Kelsch

Title: Vice President for Finance and Operations  
And Treasurer

**CARLOW UNIVERSITY**

**STATEMENT REGARDING EMPLOYEE BENEFIT PLAN**

Filed in Accordance with 29 C.F.R. Sec. 2520.104-23

This Statement is made by the undersigned and filed with the Secretary of Labor this 18<sup>th</sup> day of December 2009, in compliance with the reporting and disclosure requirements in Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and in accordance with the alternative method of reporting prescribed by 29 C.F.R. Sec. 2520.104-23.

1. The name and address of the Employer is:

Carlow University  
3333 5<sup>th</sup> Avenue  
Pittsburgh, PA 15213

2. The Employer Identification Number assigned to Carlow University by the Internal Revenue Service is: 25-0965438.
3. Carlow University maintains the Carlow University 457(f) Executive Deferred Compensation Plan primarily for the purpose of providing deferred compensation for one or more individuals in a select group of management or highly compensated employees.
4. There is presently one (1) management or highly compensated employee participating in the Carlow University 457(f) Executive Deferred Compensation Plan.
5. Upon request, Carlow University will provide to the Secretary of Labor the Carlow University 457(f) Executive Deferred Compensation Plan document and any other relevant materials, as may be required by Section 104(a)(6) of ERISA.

Carlow University,  
As Plan Administrator

By: Tyler A. Kelsch

Name: TYLER A. KELSCH

Title: VICE PRESIDENT FOR FINANCE + OPERATIONS  
& TREASURER