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EBSA/PUBLIC DISCLOSURE

2010 FEB -2 AM 8:13

Marika M. Ostendorf
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January 26, 2010

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Gannon University 457(f) Plan

Dear Sir/Madam:

The Employer listed below maintains a 457(f) Plan that is governed by § 409A of the Internal Revenue Code of 1986. This Plan is a top hat plan and is subject to the reporting and disclosure requirements of the Employee Retirement Income Security Act ("ERISA"). We are submitting this filing pursuant to ERISA Regulation § 2510.3-2(b), as issued by the Department of Labor.

The information required to be reported by ERISA is as follows:

Employer Name and Address:	Gannon University 109 University Square Erie, PA 16541-0001
Employer Identification No:	EIN: 25-0496976
Primary Purpose of the Plan:	The primary purpose of the Plan is to provide deferred compensation to its key management employee.
Type of Plan:	The Plan constitutes a top hat plan that is governed by ERISA.

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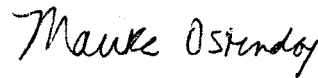
Number of such plans maintained
by the Employer: 1

Number of employees covered by
the Plan: 1

The Employer agrees to provide the Plan document to the Secretary upon request as required by Section 104(a)(1) of ERISA.

If we can provide you with any additional information, please do not hesitate to contact me.

Very truly yours,



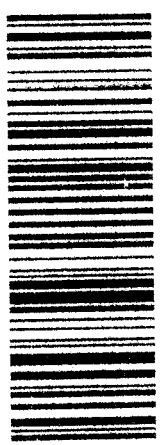
Marika M. Ostendorf

MMO/kd
cc: Mr. Robert J. Cline

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