

2010 FEB -2 AM 8:08

December 1, 2009

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

RE: 457(b) Deferred Compensation Top Hat Plan for Palm Beach Atlantic University, Inc.

Dear Secretary:

According to Department of Labor Regulations (Section 2520.104-23), this letter serves as notice that, with respect to the 457(b) Deferred Compensation Top Hat Plan for Palm Beach Atlantic University, Inc., the undersigned intends to use the alternative single filing form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 (ERISA), which alternative form of compliance is provided in the regulations.

We are providing the following information according to Regulations Section 2520.104-23(b):

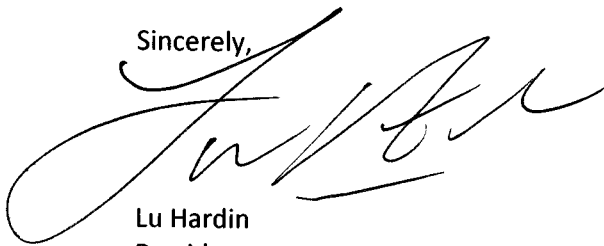
1. Name and Address of Employer:  
Palm Beach Atlantic University, Inc.  
901 South Flagler Drive  
P.O. Box 24708  
West Palm Beach, FL 33416-4708
2. Employer's federal identification number (EIN): 59-1092732
3. The Employer hereby states that it maintains one (1) plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees and the number of employees in the Plan(s) is as follows:

Name of Plan and Number of Employees:

457(b) Deferred Compensation Top Hat Plan for Palm Beach Atlantic University, Inc. (3 employees)

The Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Sincerely,



Lu Hardin  
President  
Palm Beach Atlantic University, Inc.



2401 Cedar Springs Road | Dallas, TX 75201-1498

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