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August 27, 2010

## CERTIFIED MAIL – RETURN RECEIPT REQUESTED

### ERISA LABOR DEPARTMENT STATEMENT – DEFERRED COMPENSATION PLAN

TO: Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, D.C. 20210

FROM: Company: Newman University, Inc.  
E.I.N.: ~~48-015156716~~ 48-0556716  
Address: 3100 McCormick Street  
Wichita, Kansas 67213-2008

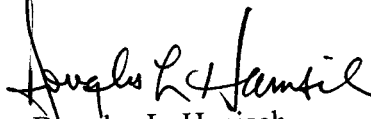
This document constitutes the statement required under 29 C.F.R. Section 2520-104-23 to be filed with the Secretary of Labor.

The above referenced employer currently maintains 1 plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees currently participating in the above-referenced program is 2.

If you have any questions, please do not hesitate to contact the undersigned.

Very truly yours,

FOULSTON SIEFKIN LLP


  
Douglas L. Hanisch

DLH/cb  
cc: Debbie Lane

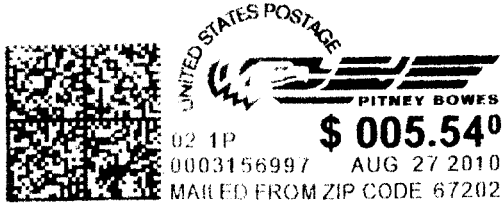
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