LATHROP & GAGE LLP

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March 1, 2011

Certified Mail – Return Receipt Requested

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

Dear Ladies & Gentlemen:

Pursuant to 29 CFR §2520.104-23, Park University, 8700 N.W. River Park Drive, Parkville, MO 64152-3795, Employer Identification Number 44-0562048, hereby declares that as an employer it maintains the following unfunded employee benefit plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

1. Park University 457(b) Deferred Compensation Plan, which was adopted on December 10, 2010 and became effective January 1, 2011, and which has two current participants.

2. Park University Supplemental 457(f) Retirement Plan, which was adopted on December 10, 2010 and became effective January 1, 2011, and which has one current participant.

The above plans are maintained pursuant to written plan documents that will be provided to the Secretary of Labor or delegate on request as required by §104(a)(1) of the Employee Retirement Income Security Act of 1974.

Very truly yours,

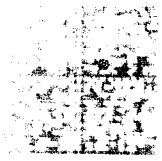
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By: Alson R. Martin

ARM:dmr

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