

EBSA/PUBLIC DISCLOSURE

2011 MAR 28 PM 12: 24

**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, D.C. 20210

Re: Reporting and Disclosure Statement for Mid-American Conference

Dear Sir or Madam:

In order to comply with the requirements of Regulation §2520.104-23, the following information is provided by the undersigned employer:

- 1) Employer's Name: Mid-American Conference
- 2) Employer's Address: 24 Public Square, 15<sup>th</sup> Floor, Cleveland, OH 44113-2214
- 3) Employer's EIN: 31-0682486
- 4) Declaration: The Mid-American Conference 457(f) Deferred Compensation Plan (the "Plan") is maintained by the Employer primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
- 5) Number of Top-Hat Plans Maintained by Employer: One (the Plan is the only top-hat plan maintained by the Employer).
- 6) Number of Employees Participating in the Plan: One

Very truly yours,  
 Mid-American Conference,  
 Administrator for the above Plan

March 14, 2011  
 Dated

By: 

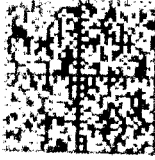
Commissioner

**Walter &  
Haverfield** LLP  
attorneys at law

Two Tower Bldg  
100 East 127th Street, Suite 3500  
Cleveland, Ohio 44114-4821



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