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EBSA/PUBLIC DISCLOSURE
2011 MAY 23 PM 2:12

May 17, 2011

Department of Labor
Pension and Welfare Benefits Administration
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Re: Top Hat Plan Declaration for the East Stroudsburg University Foundation 457(b)
Plan

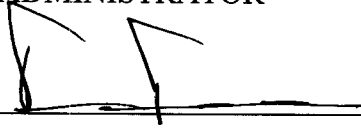
Dear Sir or Madam:

22-2826714

Please be advised that **East Stroudsburg University Foundation, inc.**, being the Plan Administrator of the Plan, does hereby declare that the Plan is an eligible deferred compensation plan which is maintained primarily for the purpose of providing deferred compensation for a select group of management employees. Further, the sponsoring employer maintains only this one plan described in DOL Reg. Section 2520.104-23(d) and expects the Plan to cover no more than 5 employees.

If you have any further questions, please contact the undersigned at (570) 422-3333.

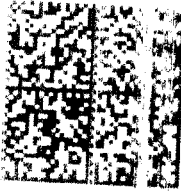
PLAN ADMINISTRATOR

By: 
Frank Falso, ESU Foundation President and CEO



East Stroudsburg University Foundation, Inc.
Henry A. Ahnert, Jr. Alumni Center
200 Prospect Street ■ East Stroudsburg, PA 18301

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