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July 5, 2011

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

**Re: Regent University 457(b) Plan
Our Matter No. 0050825**

To the Secretary of Labor:

In order to comply with the requirements of the alternative reporting and disclosure method under the Employee Retirement Income Security Act of 1974 ("ERISA"), Title I, Part 1, as provided for an unfunded or insured deferred compensation plan for a select group of management or highly compensated employees in Department of Labor Regulations § 2520.104-23, the following information is provided by the undersigned Plan Administrator:

1. The name of the employer is: Regent University
2. The mailing address of the employer is:

1000 Regent University Drive (ADM 102)
Virginia Beach, VA 23464
3. The employer's federal identification number (EIN) is: 54-1061178
4. The number of plans and the number of participants in each plan is:

One (1) plan, covering five (5) employees.
5. Attached is a copy of the first page of the Plan document indicating that the effective date upon which the Plan became effective subject to Title I of ERISA was January 1, 2011.

Disclosure Required by Internal Revenue Service Circular 230: This communication is not a tax opinion. To the extent it contains tax advice, it is not intended or written by the practitioner to be used, and it cannot be used by the taxpayer, for the purpose of avoiding tax penalties that may be imposed on the taxpayer by the Internal Revenue Service.

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The employer will send a copy of all Plan documents and agreements to the Secretary, upon request.

6. The above-named employer maintains this plan primarily for the purpose of providing deferred compensation benefits to a select group of management or highly compensated employees.

If you have any questions, please contact me at the above Norfolk address.

Very truly yours,



Richard C. Mapp, III
For the Plan Administrator

RCM/cmw
Enclosure

cc: Martha Smith, Vice President for Human Resources
Louis Isakoff

**REGENT UNIVERSITY
457(b) PLAN**

INTRODUCTION

This Plan is an unfunded plan maintained by a tax-exempt organization primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and, therefore, is intended to be exempt from the participation, vesting, funding and fiduciary requirements of Title I of ERISA.

PLAN INFORMATION

- (a) Name of Plan: Regent University 457(b) Plan
- (b) Plan Year end (month/day): December 31
- (c) Plan status (check appropriate box):
- (1) New Plan. Effective Date: January 1, 2011
- (2) Amendment. Effective Date: _____

SPONSOR

- (a) Sponsor's Name: Regent University
- Address: 1000 Regent University Drive (ADM 102)
Virginia Beach, VA 23464
- Contact's Name: Martha Smith, Vice President for Human Resources
- Telephone Number: 757-352-4070
- Facsimile Number: 757-352-4317
- E-mail Address: msmith@regent.edu
- (1) Sponsor's Employer Identification Number: 54-1061178
- (2) Sponsor's fiscal year end: June 30

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