



A N G E L L

The ANGELL Pension Group, Inc.  
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August 23, 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 NW  
Washington, DC 20210

EBSA/PUBLIC DISCLOSURE  
2011 AUG 29 PM 2:51

**Re: *Southern Education Foundation, Inc. 457(b) Plan***

Dear Sir/Madam:

Enclosed for filing is the Disclosure Statement for the Southern Education Foundation, Inc. 457(b) Plan to meet the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA for top-hat plans pursuant to DOL Reg. Section 2520.104-23.

Very truly yours,

Peter L. Karlson, J.D., LL.M.  
Vice President  
General Counsel

PLK/tad  
TOPHAT DOL LTR.DOC/13658-01

Enclosure

cc: Troy Johnson, *Southern Education Foundation, Inc.*

**REPORTING AND DISCLOSURE STATEMENT**

**TOP HAT PLAN (DOL REG. §2520.104-23)**

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Name and Address of Employer: *Southern Education Foundation, Inc.  
135 Auburn Avenue, 2nd Floor  
Atlanta, GA 30303*

EIN of Employer: *13-5562388*

*The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.*

Name of Plan: *Southern Education Foundation, Inc. 457(b) Plan*

Date of Adoption of Plan: *June 1, 2011*

Number of Plans: *One (1)*

Number of Members of Plan: *One (1)*

**SOUTHERN EDUCATION FOUNDATION, INC.**

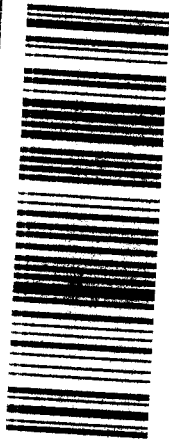
By: 

Dated: *8/19/2011*



J G E L L

The ANGELL Pension Group, Inc.  
ANGELL Payroll Group, Inc.  
88 Boyd Avenue  
East Providence, Rhode Island 02914



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