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February 7, 2012

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

RE: Malone University

To Whom It May Concern:

Please be advised that I have been retained as legal counsel to Malone University. The purpose of this letter is to provide the Department of Labor with notice pursuant to 20 C.F.R. § 2520.104-23(b) of Malone University's adoption of a Top Hat Deferred Compensation Plan.

The name and address of the employer establishing the plan are: Malone University, 2600 Cleveland Avenue, N.W., Canton, Ohio 44709.

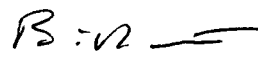
Malone University's federal employer identification number is: 34-0737794.

Malone University maintains one non-qualified deferred compensation plan with one participant, the University's president, in the plan. Malone University will submit the plan document upon written request for same from the Secretary. In the event that the Secretary requires submission of the plan document, please direct the request to my attention.

Thank you for your attention to this matter. If you have any questions or require any additional information, please contact me directly.

Sincerely,

BLACK, McCUSKEY, SOUERS & ARBAUGH


Brian R. Mertes

BRM/wls

cc: Malone University

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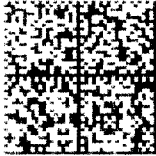
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