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EBSA/PUBLIC DISCLOSURE

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March 6, 2012

Top Hat Exemption

Employee Benefits Security Administration
Room N-1513, US Department of Labor
200 Constitution Ave. NW
Washington, DC 20210

Ref. Cornish College of the Arts
EIN: 91-0916534

Enclosed is Cornish College of the Arts Top-Hat Statement pursuant to Department of Labor Regulation Section 2520.104-23. Should you have any questions regarding the plan please contact Jeff Riddell, VP for Finance and Administration at (206) 930-2199 or jriddell@cornish.edu.

Sincerely,

A handwritten signature in black ink that reads "Jeff Riddell". The signature is fluid and cursive, with a long horizontal stroke at the beginning.

Jeff Riddell
Vice President for Finance and Administration
Cornish College of the Arts

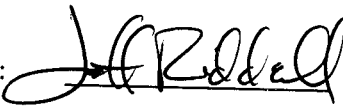


*Top-Hat Statement
pursuant to Department of Labor Regulation Section 2520.104-23*

Cornish College of the Arts (the "Employer"), hereby declares that it maintains a plan, the Cornish College of the Arts 457(b) Deferred Compensation Plan (the "Plan"), primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees in the Plan is 15.*

**This is the number of employees eligible to elect to make elective deferrals to the Plan pursuant to a voluntary salary deferral agreement with the Employer (regardless of whether they elect make such deferrals).*

Date: March 7, 2012

By: 

Jeff Riddell
Vice President for Finance & Administration
Cornish College of the Arts



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TOP HAT EXEMPTION, EMPLOYEE BENEFITS SECURITY ADMINISTRATION
ROOM N-1513, U.S. DEPT. OF LABOR
200 CONSTITUTION AVE NW
WASHINGTON, DC 20210

