

CONCORDIA
COLLEGE
Business Office

2520130090389

January 31, 2013

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

2013 FEB -5 PM 1:55

Re: Alternative Method of Compliance under Section 2520.104-23 of the Regulations

Dear Reader:

Pursuant to section 110 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and section 2520.104-23 of the Department of Labor Regulations, Concordia College hereby provides the information required to comply with the alternative method of compliance with the applicable reporting and disclosure requirements of Part 1 of Title I of ERISA for unfunded plans maintained by an employer for a select group of management or highly compensated employees.

1. The name and address of the employer is as follows:

Concordia College
901 8th Street South
Moorhead, MN 56562

2. The employer identification number assigned by the Internal Revenue Service for Concordia College is the following:

41-0693977

3. Concordia College hereby declares that it maintains two nonqualified deferred compensation plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Concordia College maintains two nonqualified deferred compensation plans, the plans are identified below and the number of employees participating in each plan is also reflected below:

<u>Name of the Plans</u>	<u>Number of Participants</u>
1. Concordia College Supplemental Employee Benefits Plan	1
2. Supplemental Executive Retirement Agreement	1

If you have any questions regarding this statement, please let us know.

Respectfully submitted,
CONCORDIA COLLEGE

By: *Linda J. Brown*
 Name: Linda J. Brown
 Title: VP for Finance + Treasurer

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