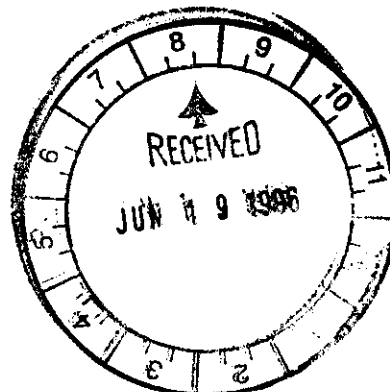


**HAMLIN
UNIVERSITY**

June 7, 1996

Office of Pension and Welfare Benefits Programs
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210



Dear Madam or Sir:

This letter constitutes the statement required by 29 C.F.R.4 Sec. 2520.104-23 to be filed with the Secretary of Labor for Non-Qualified Deferred Compensation Plans.

The organization maintains a Non-Qualified Deferred Compensation Plan for a key employee who is a member of a select group of management or who is highly compensated.

The number of participants in the plan is as follows:

1

The organization's Employee Identification Number is:

2520190030681

41-0693960

The organization's address is as noted on the letterhead.

Sincerely,

A handwritten signature in cursive script that reads "Orwin L. Carter".

Orwin L. Carter, Vice President
Finance & Administration

OLC:bte