



National Association of College and University Attorneys

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March 13, 2014

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

Re: Top-Hat Declaration Statement for the National Association of College and University Attorneys

Dear Sir/Madam:

See below for information regarding the Top-Hat Declaration Statement for the National Association of College and University Attorneys. The statement is being filed with the Department of Labor.

Name of Employer: National Association of College and University Attorneys

Address: One Dupont Circle, NW, Suite 620, Washington, DC 20036

E.I.N: 52-1209127

Submitted by: Paul Parsons

The National Association of College and University Attorneys hereby declares that the purpose of the 457 deferred compensation plan of NACUA 457(b) Deferred Compensation Plan is to provide the deferred compensation primarily for a select group of management or highly compensation employees. The number of employees covered under the plan is two. In addition the employer maintains unfunded top-hat plans described in Department of Labor Regulation Section 2520.140-23(b).

Date: 3/13/14

By: Paul L. Parsons

Printed Name: PAUL L. PARSONS

Title: Deputy CEO

Sincerely,

Paul L. Parsons



National Association of College and
University Attorneys
Suite 620 - One Dupont Circle, N.W.
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