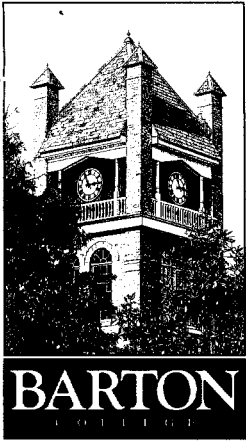


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U.S. DEPT. OF LABOR
ERISA/PUBLIC DISCLOSURE
05 JUL 20 PM 2:38



Barton College
Box 5000
Wilson, North Carolina
27893-7000

Phone: 252-399-6300
Fax: 252-399-6571

Name of Tax-Exempt Employer: Barton College
Address of Tax-Exempt Employer: 400 ACC Drive
Wilson, NC 27893-7000
E.I.N.: 56-0529933

Top-Hat Statement

By Plan Administrator

Barton College (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Barton College (the "Plan") is to provide deferred compensation primarily for a select group of management and highly compensated employees. The number of employees covered under the Plan is 5. In addition, the Employer, maintains 1 unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b). The number of employees covered under such plans is 5.

Date: June 22, 2005

By: *Phillip A. Marshall*

Title: Vice President for Administration and Finance
(On Behalf of the Plan Administrator)

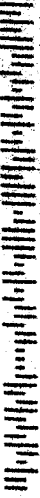
Barton College

Top-Hat Statement

Employees eligible for the Top-Hat Barton College Plan are determined by position and salary. Positions consist of President and Vice Presidents earning a salary of \$75,000 or higher per year.

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS. FOLD AT DOTTED LINE

ED MAIL™



Barton College

Box 5000

Wilson, North Carolina

27893-7000

7002 2410 0000 1505 4955

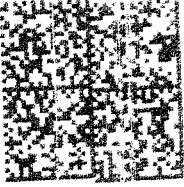
012H16211434

\$ 04.650

07/13/2005

Mailed From 27893

US POSTAGE



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