



Valparaiso
University

phone: 219.464.6702
 fax: 219.464.6140
darron.farha@valpo.edu
valpo.edu/generalcounsel

**Office of Vice President and
 General Counsel**
 1700 Chapel Dr. – Kretzmann Hall #133
 Valparaiso, IN 46383

2520140933872

May 20, 2014

**CERTIFIED MAIL--
 RETURN RECEIPT REQUESTED**

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

Re: Deferred Compensation Agreement (the "Plan")

Dear Sir or Madam:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees, specified in Department of Labor Regulations Section 2520.104-23, the following information for the above-referenced Plan is provided by the undersigned administrator of the Plan:

1. The name of the Employer is The Lutheran University Association, Inc. d/b/a/ Valparaiso University.
2. The mailing address of the Employer is 1700 Chapel Drive, 133 Kretzmann Hall, Valparaiso, IN 46383
3. The Employer Identification Number is 35-0868125.
4. The Plan is one of two "top hat" plans maintained by the Employer. There are two deferred compensation agreements which constitute the Plan.
5. There are currently two participants in the Plan. The other top hat plan has fifty participants. The number of participants may change from time to time.
6. The above named Employer maintains the plans primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees.

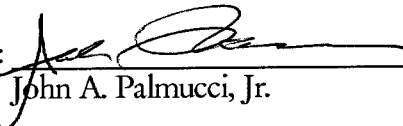
2014 MAY 27 09:41
 5554/20140933872

Top Hat Plan Exemption
Employee Benefits Security Administration
May 19, 2014
Page 2

7. Benefits under the Plan are paid as needed solely from the general assets of the Employer.
8. The Employer will provide a copy of the Plan documents to the Employee Benefits Security Administration upon request.

We would appreciate your stamping and returning to our office the enclosed copy of this letter in order to indicate receipt of this letter.

**THE LUTHERAN UNIVERSITY
ASSOCIATION, INC.
d/b/a/ VALPARAISO UNIVERSITY**

By: 
John A. Palmucci, Jr.

Title: SVP for Finance and Administration

cc: Mr. Darron Farha
William A. Gray, Esq.



Office of Vice President & General Counsel
1700 Chapel Dr.
Kretzmann Hall, Room #133
Valparaiso, IN 46383

CERTIFIED MAIL



7007 2680 0001 3031 8859

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

