



Calder Plaza Building
250 Monroe Avenue NW
Suite 800
P.O. Box 306
Grand Rapids, MI 49501-0306

 MERITAS LAW FIRMS WORLDWIDE

JAMES C. BRUINSMA
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BruinsmaJ@millerjohnson.com

June 30, 2014

Certified Mail - Return Receipt Requested

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

2014 JUL -7 PM 11

Re: Kalamazoo College 457(b) Deferred Compensation Plan

Dear Sir or Madam:

We are writing on behalf of our client, Kalamazoo College. Our client recently established an additional unfunded pension plan for a select group of management or other highly compensated employees (a "top hat" plan). The new plan was effective as of July 1, 2014 and signed on June 26, 2014.

Pursuant to Department of Labor regulations Section 2520.104-23, we are supplying the following information to you:

1. Employer's name and address:

Kalamazoo College
1200 Academy Street
Kalamazoo, MI 49006
2. Employer's EIN: 38-1358014
3. Kalamazoo College maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or other highly compensated employees.
4. The name of the new plan is the Kalamazoo College 457(b) Deferred Compensation Plan. The plan currently has one participant.
5. A copy of the plan document will be provided upon request.

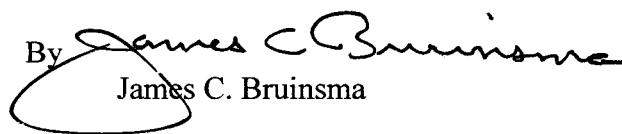
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U.S. Department of Labor
June 30, 2014
Page 2

Please contact us if you have any questions regarding this filing or need any additional information.

Sincerely,

MILLER JOHNSON

By 
James C. Bruinsma

JCB:jv

cc: Jim Prince



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2014 JUN -7 PM 11
2014 JUN 10 10:00 AM

Re: Kalamazoo College 457(f) Deferred Compensation Plan for
Eileen B. Wilson-Oyelaran

Dear Sir or Madam:

We are writing on behalf of our client, Kalamazoo College. Our client recently established an unfunded pension plan for a select group of management or other highly compensated employees (a "top hat" plan). The new plan was effective as of June 14, 2014 and signed on June 14, 2014.

Pursuant to Department of Labor regulations Section 2520.104-23, we are supplying the following information to you:

1. Employer's name and address:

Kalamazoo College
1200 Academy Street
Kalamazoo, MI 49006
2. Employer's EIN: 38-1358014
3. Kalamazoo College maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or other highly compensated employees.
4. The name of the new plan is the Kalamazoo College 457(f) Deferred Compensation Plan for Eileen B. Wilson-Oyelaran. The plan currently has one participant.
5. A copy of the plan document will be provided upon request.

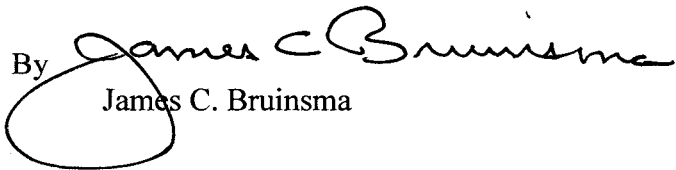
MILLER JOHNSON

U.S. Department of Labor
June 30, 2014
Page 2

Please contact us if you have any questions regarding this filing or need any additional information.

Sincerely,

MILLER JOHNSON

By 
James C. Bruinsma

JCB:jv
cc: Jim Prince

MILLER JOHNSON
Attorneys and Counselors

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200 Constitution Avenue, N.W.
Washington, D.C. 20210

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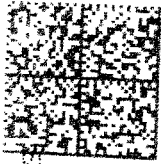
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