

SOUTHERN COLLEGE OF OPTOMETRY



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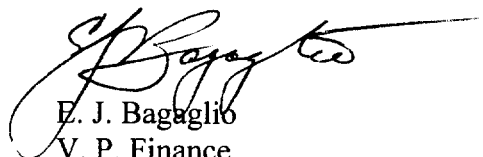
**TO:** U.S. Department of Labor  
Pension & Welfare Benefits Administration

**FROM:** Southern College of Optometry

**DATE:** April 24, 2003

**REF:** Top-Hat Statement

Please find enclosed a copy of the Top-Hat Statement for Southern College of Optometry 457(b) Deferred Compensation Plan.

A handwritten signature in cursive script, appearing to read "E. J. Bagaglio".

E. J. Bagaglio  
V. P. Finance

901-722-3210

SOUTHERN COLLEGE OF OPTOMETRY



Name of Tax-Exempt Employer: Southern College of Optometry, Inc.  
Address of Tax-Exempt Employer: 1245 Madison Ave.  
Memphis, TN 38104  
E.I.N.: 62-054-8917

Top-Hat Statement

E. J. Bagaglio  
Secretary/Treasurer  
Plan Administrator

Southern College of Optometry hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Southern College of Optometry, Inc. 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 five. In addition, the Employer maintains zero unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b). The number of employees covered under such plans is zero.

Date: October 4, 2002

By: E. J. Bagaglio

Signature: \_\_\_\_\_

E. J. Bagaglio  
Secretary/Treasurer

SOUTHERN COLLEGE OF OPTOMETRY  
1245 Madison Avenue  
Memphis, Tennessee 38104-2222



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

