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U.S. DEPARTMENT OF LABOR  
OFFICE OF EMPLOYMENT DISCLOSURE

02 MAR 28 PM 3:17

Marian A. Tse, P.C.  
617.570.1169  
mtse@  
goodwinprocter.com

Goodwin Procter LLP  
Counsellors at Law  
Exchange Place  
Boston, MA 02109  
T: 617.570.1000  
F: 617.523.1231

March 21, 2002

Top Hat Plan Exemption  
Pension and Welfare Benefit Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, DC 20210

**Re: BP Management, LP, EIN 04-3377269**

Dear Sir or Madam:

On behalf of the above-referenced employer, enclosed herewith please find a "Top Hat" statement required under Department of Labor Regulation Section 2520.104-23.

Please confirm receipt of this letter and its enclosures by stamping the receipt copy hereof and returning it to the undersigned in the enclosed self-addressed, stamped envelope.

Very truly yours,



Marian A. Tse, P.C.

MAT:vcw  
Enclosures

LIBB/1110909.1

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PNSBA/PUBLIC DISCLOSURE

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