



U.S. DEPT. OF LABOR
EWSA/PUBLIC DISCLOSURE

02 MAY 13 AM 10:30

2520032541799

April 26, 2002

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
U.S. Department of Labor
Washington, D.C. 20210

Dear Sir or Madam:

The amended rules and regulations for reporting and disclosure under ERISA as published August 15, 1975, provides under Section 2520.104-23 for an alternative method of compliance for pension plans for certain selected employees.

This letter is to comply with reporting that the Hallmark Cards, Inc. Deferred Compensation Plan is maintained by Hallmark Cards, Incorporated, 25th and McGee Trafficway, Kansas City, Missouri 64141-EIN 44-0272180. This plan covers 165 employees and is primarily for the purpose of providing deferred compensation for these select, highly compensated management personnel.

Please contact me if you have any questions.

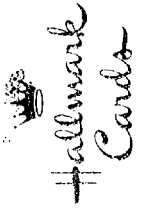
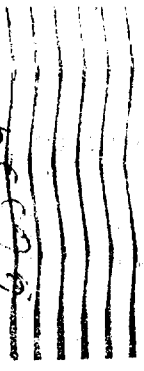
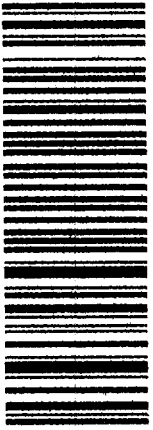
Sincerely,

Tresia Franklin
Director of Benefits Administration

TF:rp
cc: Jim Overman

By certified mail: 7000 1530 0000 3096 2233

EE22 960E 0000 DEST 0002



KANSAS CITY, MO 64141

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

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
U.S. Department of Labor
Washington, DC 20210

