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U.S. DEPT. OF LABOR
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Linking Parents
with Options

June 6, 2002

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5654
United States Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Re: Marin Child Care Council
Deferred Compensation Plan

To Whom It May Concern:

This letter constitutes a statement described in Department of Labor Regulations Section 2520.104-23(b)(1) regarding the above-referenced plan:

1. The name and address of the employer is:

Marin Child Care Council
555 Northgate Drive
San Rafael, CA 94903
2. The employer's EIN assigned by the Internal Revenue Service is 94-2605281;
3. The employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management of highly compensated employees;
4. There is one such plan, known as the Non-Qualified Deferred Compensation Agreement (the "Plan");
5. The number of employees in the Plan is one.

Please acknowledge receipt of this letter of date-stamping the enclosed copy and returning it in the envelope provided.

If there are any questions, please contact the undersigned.

Sincerely,

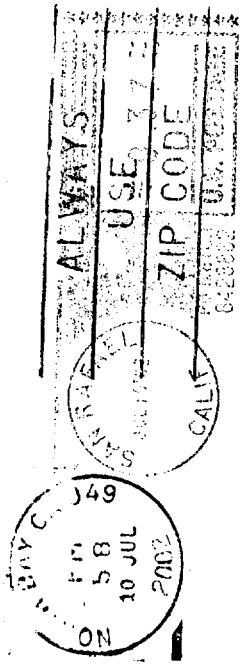
Jerilynn I. Blackstone
Jerilynn I. Blackstone, C.P.A.
President, Board of Directors

555 Northgate Drive
San Rafael, CA 94903
voice 415-472-1092
fax 415-472-2805
referral 415-479-2273

Marin
Child
Care
Council



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