

MOORE, COSTELLO & HART, P.L.L.P.
A Professional Limited Liability Partnership
ATTORNEYS

02 DEC 24 AM 11:39

REPLY TO

WRITER'S DIRECT DIAL NUMBER

ST. PAUL OFFICE

(651) 602-2615

December 16, 2002

2520032901528

TOP HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS
ADMINISTRATION
ROOM N-5644
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210

Re: The Friends of the Saint Paul Public Library

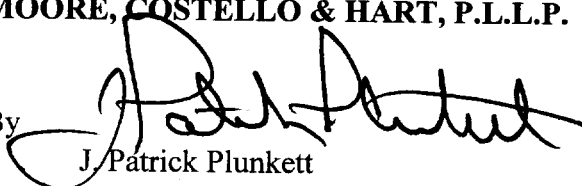
Ladies and Gentlemen:

Please be advised that The Friends of the Saint Paul Public Library, 325 Cedar Street, Suite 555, St. Paul, Minnesota 55101-1055, EIN 41-6029683, maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan includes one employee.

Very truly yours,

MOORE, COSTELLO & HART, P.L.L.P.

By



J. Patrick Plunkett

JPP:ams

STP:102253.1/24522-1

55 EAST FIFTH STREET · SUITE 1400 · ST. PAUL, MN 55101-1792 · TEL. (651) 227-7683 · FAX (651) 602-2670

701 FOURTH AVENUE SOUTH · SUITE 1350 · MINNEAPOLIS, MN 55415-1823 · TEL. (612) 673-0148 · FAX (612) 395-8600

MOORE, COSTELLO & HART, P.L.L.P.

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55 EAST FIFTH STREET
SUITE 1400
SAINT PAUL, MN 55101-1792

Forwarding & Address Correction Requested



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