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December 19, 2002

WOODLAND PARK ZOO

"...helping to create a sustainable future for wildlife."

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

Dear Sir or Madame:

This statement is filed under DOL Regulations § 2520.104-23.

Employer: Woodland Park Zoological Society

Address: 601 North 59th Street
Seattle, WA 98103-5858

Employer ID
Number: 91-6070005

Effective December 30, 2002, the Employer adopted the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Plan	Number of Participants
457(b) Eligible Deferred Compensation Plan	10

The Employer will provide plan documents to the Secretary of Labor on request.

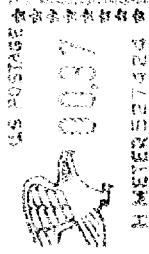
Sincerely,

Valerie Krueger
Director of Finance and Administration



WOODLAND PARK ZOO SOCIETY

601 N. 59th St., Seattle, WA 98103-5858



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