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U.S. DEPT. OF LABOR
PUBLIC DISCLOSURE
02 FEB 20 PM 12:03

January 22, 2002

Department of Labor
Pension and Welfare Benefits Administration
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Re: Top Hat Plan Declaration for the
Friends of WLRN Deferred Compensation Plan

Dear Sir or Madam:

Please be advised that Friends of WLRN, Inc., being the Plan Administrator of the Plan, does hereby declare that the Plan is an eligible deferred compensation plan which is maintained primarily for the purpose of providing deferred compensation for a select group of management employees. Further, the sponsoring employer maintains only this one plan described in DOL Reg. Section 2520.104-23(d) and expects the Plan to cover no more than 5 employees.

Name of Employer: Friends of WLRN, Inc.
Federal Tax I.D. # 23 7365001
Address: 172 N.E. 15th Street, Miami, FL 33132

If you have any further questions, please contact the undersigned at (305) 995-2293.

Sincerely,

Karen Echols CFO

Karen Echols
Friends of WLRN, Inc.



P.O. Box 01-2500, Miami, FL 33101-2500

Public Radio 91.3 FM
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Cable Access Television, Cable-TAP
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Friends of WLRN, Inc.
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Dade County Public Schools

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