



Services for people with disabilities,
for business, and the community

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Nonprofit Organization

Equal Opportunity Employer

February 21, 2002

Secretary of Labor
Top-Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

RE: 457(b) Deferred Compensation Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the 457(b) Deferred Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided.

1. Lifeworks Services, Inc., 1120 Centre Pointe Drive, Suite 100, Mendota Heights, MN 55120.
2. Employer Identification Number: 41-0907857
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that there is one employee in such plan at this time.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

Lifeworks Services, Inc.

By: 

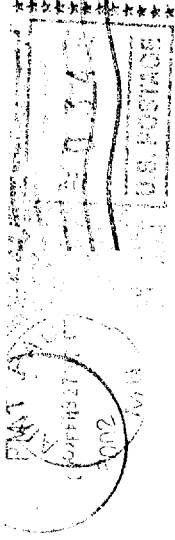
Steve Wexler, Board of Directors Chair



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Lifeworks Services, Inc.
1120 Centre Pointe Drive
Suite 100
Mendota Heights, MN 55120

Address Service Requested



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