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December 28, 1992

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: Notice of Top Hat Plan Pursuant to ERISA
Regulation § 2520.104-23**

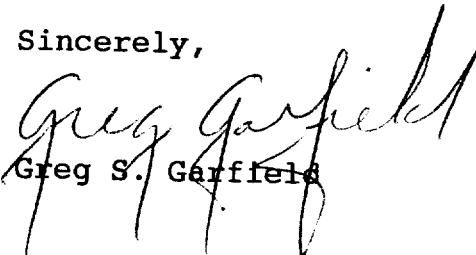
Dear Sir or Madam:

Lucile Salter Packard Children's Hospital at Stanford (EIN #77-0003859) maintains the Lucile Salter Packard Children's Hospital at Stanford Deferred Compensation Plan, which is a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. At the present time, there are 45 employees in the Plan. The Hospital's address is:

Lucile Salter Packard
Children's Hospital at Stanford
725 Welch Road
Palo Alto, California 94304

Please call me if you have any questions.

Sincerely,


Greg S. Garfield