

Costco.
WHOLESALE

2520032904555

September 30, 1992

VIA OVERNIGHT COURIER

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

Re: Costco Wholesale Corporation - Split-Dollar Plan for Top
Hat Employees

To the Secretary of Labor:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title I, Part 1, as provided for an unfunded or insured pension plan for a select group of management or highly compensated employees in Department of Labor Regulation Section 2520.104-23, the following information is provided by the undersigned plan administrator:

1. The name of the employer is:

COSTCO WHOLESALE CORPORATION

2. The mailing address of the employer is:

P.O. Box 97077
Kirkland, Washington 98083-9777.

3. The employer's federal identification number is:

91-1223280 ✓

4. The employer has adopted one split-dollar life insurance plan covering a select group of managerial and highly compensated employees, presently consisting of 170 employees. The employer maintains this plan primarily for the purpose of providing deferred compensation to management and other highly compensated employee(s). The employer will provide a copy of the plan to the Secretary of Labor upon request.

COSTCO WHOLESALE CORPORATION,
a Washington corporation

By: *Jim K. Paudyal*

Its: *Asst. Secretary*

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