



Starbucks Coffee Company  
PO Box 34067  
Seattle, WA 98124-1067  
206/447-1575

January 25, 1999

**CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

2520032904851

Top Hat Plan Exemption  
Pension & Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington DC 20210

**RE: *Top Hat Plan Exemption***  
***Starbucks Corporation (EIN:91-1325671)***

Dear Department of Labor:

This letter notifies you that Starbucks Corporation has established a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits under the plan are paid from the general assets of the company.

As allowed under DOL Regulation 2520.104-23, Starbucks Corporation hereby elects the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA.

Approximately 275 employees of Starbucks Corporation are eligible to participate in the plan out of a workforce of approximately 28,000 employees. Starbucks Corporation maintains no other "top hat" plan described in DOL Regulations 2520.104-23.

This statement is filed within 120 days of the date the plan is effective. Please feel free to contact the undersigned if you require a copy of the plan documents or any further information.

Sincerely,

A handwritten signature in black ink, appearing to read "Dee Jacobs".

Dee Jacobs  
savings program manager