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February 19, 1997

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VIA CERTIFIED MAIL/RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Dear Sir or Madam:

The undersigned is making this filing on behalf of the Council on Foundations, which maintains the following top hat plan established for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Plan Name: Council on Foundations Executive Deferred Compensation Plan

Number of Participants: 2


EIN: 13-6068327

Address: Council on Foundations
1828 L Street, N.W.
Washington, D.C. 20036-5168

The plan documents for the plan will be submitted to the Secretary of Labor upon request. This letter is intended to satisfy the filing requirements of ERISA Regulation Section 2520.104-23.

Please contact the undersigned if additional information is needed.

Very truly yours,



Michael A. Hepburn

MAH:las

cc: Ms. Debbie Vinson