



2520040761831

RIDDELL WILLIAMS P.S.

08 FEB 16 PM 2:13

ATTORNEYS AT LAW

February 3, 2003

ADDRESS

1001 FOURTH

AVENUE PLAZA

SUITE 4500

SEATTLE, WA

98154-1065

TELEPHONE

(206) 624-3600

FACSIMILE

(206) 389-1708

E-MAIL

@riddellwilliams.com

DIRECT LINE

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

**Re: Top Hat Plan Filing and Exemption
Horizon House Deferred Compensation Plan**

Dear Sir or Madam:

This letter is intended to satisfy the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), as provided in Section 2520.104-23 of the Department of Labor Regulations. This letter is submitted on behalf of the administrator of the Horizon House Deferred Compensation Plan (the "Plan"). The Plan is intended by Horizon House to constitute an unfunded plan maintained primarily for the purpose of providing deferred compensation for a select group of management employees.

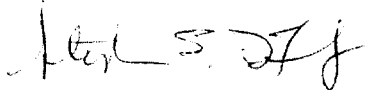
Consistent with Labor Regulation § 2520.104-23(b)(1), we provide the following information:

- | | | |
|-----|--|---|
| (1) | Name and Address of Employer | Horizon House
900 University Street
Seattle, WA 98101-2725 |
| (2) | Employer Identification Number ("EIN") | 91-0725802 |
| (3) | Top Hat Statement | Horizon House maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management employees. |

- (4) Number of Participants in the Plan Up to 4
- (5) Number of Plans Horizon House does not maintain any other plans that are intended to constitute top hat plans (as described in Labor Regulation § 2520.104-23(b)(2)).

Plan documents will be provided upon request . Requests of this nature should be directed to the undersigned, counsel for Horizon House.

Sincerely,



Stephen E. DeForest
of
RIDDELL WILLIAMS P.S.

SED/sm

cc: Gloria Riggers
Bob Anderson
Carl Siver

Our File: 43246-02

