

200 Commons Road
Dayton, OH 45459-2799
(937) 428-5342
FAX (937) 439-9837
www.kettering.org

6 East 39th Street
(9th Floor)
New York, NY 10016
(212) 686-7016
FAX (212) 889-3461

444 North Capitol Street, NW
Suite 434
Washington, DC 20001
(202) 393-4478
FAX (202) 393-7644

2520040762314

Brian T. Cobb
Vice President and Treasurer

March 26, 2003



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

RE: Top Hat Plan Statement for Tax-Exempt Employer
The Charles F. Kettering Foundation
200 Commons Road
Dayton, OH 45459
E.I.N.: 31-0549056

03/28/03 PM 4:12

Dear Sir or Madam:

The Charles F. Kettering Foundation (the "Employer") hereby declares that the purpose of the 457(b) Deferred Compensation Plan of The Charles F. Kettering Foundation (the "Plan") is to provide deferred compensation primarily for a select group of management and highly compensated employees. The number of employees covered under the Plan is five. In addition, the Employer maintains one other unfunded top hat plan described in Department of Labor Regulation Section 2520.104-23(b). The number of employees covered under the other plan (the Supplemental Retirement Benefit Agreement between The Charles F. Kettering Foundation and David Mathews) is one.

Very truly yours,

The Charles F. Kettering Foundation

By: 

Brian T. Cobb, Vice President and Treasurer

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Brian T. Cobb
Vice President and Treasurer

March 11, 2002

03 APR 25 AM 11:00
Kettering
Foundation

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

WRONG
YEAR

RE: Top Hat Plan Statement for Tax-Exempt Employee
The Charles F. Kettering Foundation
200 Commons Road
Dayton, OH 45459
E.I.N.: 31-0549056

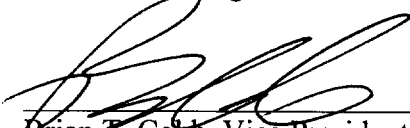
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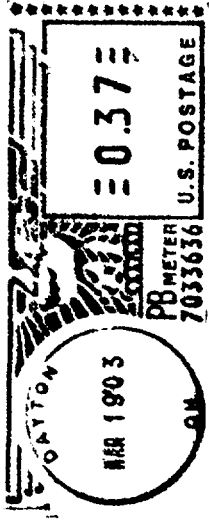
The Charles F. Kettering Foundation

By:


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Dayton, Ohio 45459-2799

Kettering
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