

HOWARD HEINZ ENDOWMENT
30 CNG TOWER - 625 LIBERTY AVENUE
PITTSBURGH, PENNSYLVANIA 15222-3115

TELEPHONE: (412) 281-5777
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2520040182843

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

Re: Supplemental Executive Retirement Agreements

Dear Sir:

Pursuant to the provisions of Department of Labor regulations at 29 *Code of Federal Regulations*, §2520.104-23, you are hereby notified that the employer named in item (1) below maintains a plan or plans (as identified in item (2) below) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item (3) below sets forth the number of participants in each such plan as of the date of this letter.

Item (1): The name, address and employer identification number (EIN) of the employer maintaining the plan.

The Howard Heinz Endowment
30 CNG Tower, 625 Liberty Avenue
Pittsburgh, PA 15222
EIN: 25-1721100

Item (2): Name and Plan Identification Number (PIN) of each plan to which this notification applies.

Supplemental Executive Retirement Agreement - Mr. Frank Tugwell PIN: 002

Supplemental Executive Retirement Agreement - Mr. Jack Kime
PIN: 003

Item (3): Plan Census Information.

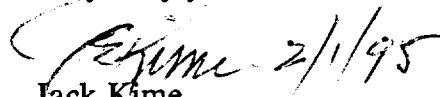
<u>Plan Number</u>	<u>Participants</u>
002	1
003	1

90-1111111111

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Top Hat Plan Exemption
Pension and Welfare Benefits Administration
January 30, 1995

Kindly acknowledge receipt of this filing by signing and returning to the sender the copy of this letter enclosed herewith for acknowledgement purposes. A stamped, self-addressed envelope is enclosed for your convenience.

Very truly yours,

A handwritten signature in cursive script, appearing to read "JKime", followed by the date "2/1/95".

Jack Kime
Plan Administrator