

**SMITH & DOWNEY**

A PROFESSIONAL ASSOCIATION  
ONE W. PENNSYLVANIA AVENUE  
SUITE 950  
BALTIMORE, MARYLAND 21204  
(410) 321-9000  
FAX: (410) 321-6270  
<http://www.smithdowney.com>

U.S. DEPT. OF LABOR  
PUBLIC DISCLOSURE  
00 MAY - 8 AM 11:06  
New York  
Washington, D.C.

DIRECT DIAL  
(410) 321-5978  
E-mail: [lfeinstein@smithdowney.com](mailto:lfeinstein@smithdowney.com)

**2520042390792**

May 2, 2000

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

Re: Children's Cancer Foundation Severance Arrangement for Shirley Howard

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Children's Cancer Foundation Severance Arrangement for Shirley Howard (the "Severance Arrangement"), Children's Cancer Foundation intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer

Children's Cancer Foundation.  
1052 Flagtree Lane  
Baltimore, Maryland 21208

2. Employer's Employer Identification Number

52-1319756

3. The Employer hereby declares that it maintains the Severance Arrangement primarily for the purpose of providing a "bona fide severance benefit" under IRC Section 457(e) (11) for a single member of a select group of management or highly compensated employees. The number of participants in the Plan as of the Plan's effective date is one.

Pension and Welfare Benefits Administration  
May 2, 2000  
Page 2

4. The Employer maintains no other top-hat nonqualified deferred compensation plans.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide the Severance Arrangement's documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Please note that the Employer is making this top-hat filing for protective purposes only. The Employer takes the position that the Severance Arrangement is a top-hat welfare plan and, therefore, that no top-hat filing is necessary for such a plan. Additionally, the Employer believes that, based on certain Department of Labor Opinion Letters, the Plan is not necessarily a top-hat "plan", because it is a single, isolated arrangement between the Employer and a single executive.

Very truly yours,



Louis Feinstein

cc: Mr. Arthur E. Flach  
Mr. Lee Warner, AEP, CLU, ChFC, CFP

**SMITH & DOWNEY**  
A Professional Association  
ONE W. PENNSYLVANIA AVENUE  
SUITE 950  
BALTIMORE, MARYLAND 21204



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

