

2520042393914



June 17, 1999

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

Re: KidsPeace Corporation Excess Benefits Plan

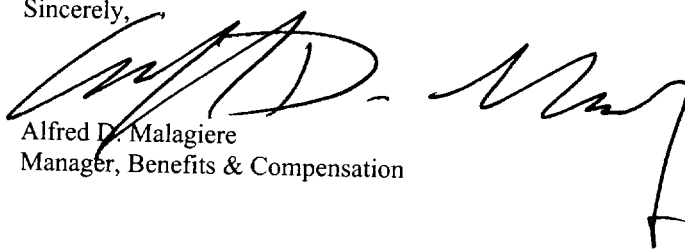
Dear Sirs,

I am filing this statement regarding the above referenced plan in compliance with Labor Regulation 2520.104-23(b)(1):

- (1) KidsPeace Corporation
5300 KidsPeace Drive
Orefield, PA 18069-9101
- (2) EIN = 23-1353394
- (3) I declare that KidsPeace Corporation maintains the KidsPeace Excess Benefits Plan primarily for the purpose of providing deferred compensation for a select group of highly compensated employees.
- (4) KidsPeace maintains one Top-Hat plan with five employees currently participating.

Please let me know if you need any additional information.

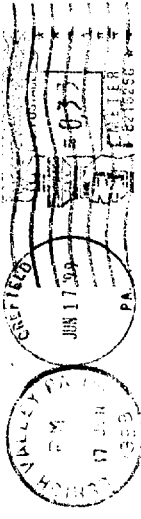
Sincerely,



Alfred D. Malagiere
Manager, Benefits & Compensation

White Lion Office
3438 Route 309
Orfield, PA 18069-2418

RETURN SERVICE REQUESTED



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