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Our File No:
1020821-901400

January 14, 1998

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

Re: Cost Plus, Inc. Deferred Compensation Plan

Dear Sir or Madam:

This notice is intended to satisfy the requirements of the Department of Labor Regulation Section 2520.104-23 with respect to the above-referenced plan.

Cost Plus, Inc. maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The name of this plan is the Cost Plus, Inc. Deferred Compensation Plan. The number of employees who are participants in the plan is nine (9). (Cost Plus, Inc. does not maintain any other plans of this type.)

The address of Cost Plus, Inc. is 201 Clay Street, Oakland, California 94607. The employer identification number for Cost Plus, Inc. is 94-1067973.

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SECRETARY OF LABOR
PENSION AND WELFARE, ROOM N-5644
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE
WASHINGTON, D.C. 20210