



NORTHWEST
KIDNEY CENTERS

U.S. DEPT. OF LABOR
FROTA/PUBLIC DISCLOSURE
02 JAN 31 PM 2:23

TOP HAT STATEMENT

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

FROM: Employer Northwest Kidney Centers
Address 700 Broadway
Seattle, WA 98122
EIN# 91-6057438

DATE: December 7, 2001

RE: Top Hat Plan Declaration by Plan Administrator

Trina Gadsden, being the plan administrator for the Northwest Kidney Centers 457(b) Deferred Compensation Plan, does hereby declare that the Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees. In addition, Northwest Kidney Centers, the employer, maintains only 2 (number of plans) plan(s) described in Department of Labor Regulations Section 2520.104-23(d). Furthermore, less than ten employees will be covered under the Plan. All plan documents will be available to the Secretary of Labor upon request.

This declaration is being filed within 120 days following the plan's adoption.

SIGN:

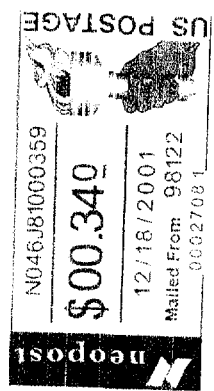
Trina Gadsden
Plan Administrator (signature)

12.7.01
(Date)

Trina Gadsden
(Print or type name of Plan Administrator)

**NORTHWEST
KIDNEY CENTERS**

700 Broadway
Seattle, WA 98122



*Top Hat Plan Everyone
Sensin + Wilgore Benefits Admin.
Rm ~~4~~
US Department of Labor
700 Constitution Ave NW
Washington DC 20210*