



PLAN INTERNATIONAL®

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United Kingdom
United States

March 17, 1998
CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

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Re: Foster Parents Plan International, Inc.
EIN #: 51-0169168

Dear Sir or Madam:

The plan sponsor maintains a plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the plan sponsor or affiliates, all of which employees are non-resident aliens of the United States.

The number of such plans is one and the number of participants in such plan is currently 49. Although the plan sponsor believes this plan is exempt from ERISA under Section 4(b)(4) of ERISA as a plan maintained outside of the U.S. primarily for the benefit of non-resident aliens, this statement is filed in the alternative for treatment as a top-hat plan pursuant to DOL Reg. 29 CFR 2520.104-23.

Yours truly,

Janet M. Fayle
Pension Plan Administrator

Central Services United Kingdom

