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# The Caroline Kline Galland Home

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November 16, 1995

EXECUTIVE DIRECTOR  
Joshua H. Gortler, ACSW

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

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We are writing to take advantage of the alternate method of compliance provided under Department of Labor Regulations 2520.104-23 for plans maintained by employers primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The Caroline Kline Galland Center, EIN 91-1154904, maintains a deferred compensation plan for the benefit of its executive director, for which benefits are provided through a "rabbi trust" (a grantor trust subject to the claims of creditors of the employer). This single plan covers one employee, and a copy of the plan document will be provided to the Department of Labor upon request.

MEDICAL DIRECTOR  
Dr. Jonathan H. Ostrow

Please contact us if you require additional information.

Sincerely yours,

MEDICAL STAFF  
Dr. Hope Druckman  
Dr. Tom Hornsten  
Dr. Scott Pallock  
Dr. Jan Younger

Joshua H. Gortler  
Executive Director

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