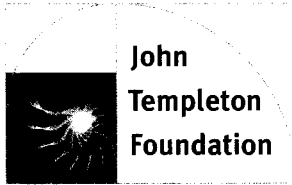


300 Conshohocken State Road, Suite 500
West Conshohocken, Pennsylvania 19428
610 941 2828 phone
610 825 1730 fax
www.templeton.org



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VIA CERTIFIED MAIL NO. 7007 3020 0002 1966 3543
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

Re: Top Hat Plan Exemption

Dear Sir or Madam:

The purpose of this letter is to utilize the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans maintained by an employer for a select group of management or highly compensated employees. In accordance with Department of Labor Regulation § 2520.104-23, we provide the following information:

Employer Name: John Templeton Foundation

Employer Address: John Templeton Foundation
300 Conshohocken State Road, Suite 500
West Conshohocken, PA 19428

Employer's Taxpayer Identification Number: 62-1322826

Plan: John Templeton Foundation entered into agreements pursuant to Section 457(f) of the Internal Revenue Code with members of a select group of management or highly compensated employees to provide supplemental deferred compensation benefits contingent upon remaining employed for a period of years. Currently, 3 employees participate in this arrangement.

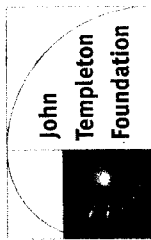
Upon request, we will provide the Secretary of Labor or her designee with plan documents related to the above referenced plans, as required by Department of Labor Regulation § 2520.104-23(b)(2).

Sincerely,



John M. Templeton, Jr.
President

300 Conshohocken State Road, Suite 500
West Conshohocken, Pennsylvania 19428



CERTIFIED MAIL™



7007 3020 0002 1966 3543



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