

Founded in 1852
by Sidney Davy Miller

MILLER CANFIELD

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February 6, 2009

VIA CERTIFIED MAIL

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

Dear Sir or Madam:

The purpose of this letter is to provide alternative single filing compliance with the reporting and disclosure requirements regarding non-qualified "top hat" plans under part 1 of title I of the Employee Retirement Income Security Act of 1974, as amended. Pursuant to Department of Labor Regulation Section 2520.104-23(b), we provide the following information on behalf of the plan sponsor, Kalamazoo Community Foundation, a Michigan corporation:

1. Employer name: Kalamazoo Community Foundation
2. Employer address: 151 S. Rose Street, Suite 332, Kalamazoo, MI 49007
3. Employer EIN: 38-3333202
4. The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of plans: 1
6. Number of employees in each plan: 1

Sincerely,

MILLER, CANFIELD, PADDOCK AND STONE, P.L.C.

By: 
Justin M. Crawford

JMC/jmc

**MILLER
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TOP HAT PLAN EXEMPTION
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