

fort wayne children's



February 23, 2009

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
US Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

To Whom It May Concern:

The purpose of this letter is to satisfy the reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974.

Please find enclosed the executed Top Hat Statement that should satisfy this requirement. Please let me know if you have any questions.

Sincerely,

**TOP HAT STATEMENT  
FOR FORT WAYNE ZOOLOGICAL SOCIETY, INC.  
457(b) DEFERRED COMPENSATION AGREEMENT**


**Name of Employer:** Fort Wayne Zoological Society, Inc.  
**Address of Employer:** 3411 Sherman Boulevard  
Fort Wayne, IN 46808  
**Employer Identification Number (EIN):** 356068234

**STATEMENT BY TOP HAT PLAN ADMINISTRATOR**

Fort Wayne Zoological Society, Inc. ("Employer") hereby declares that the purpose of the Fort Wayne Zoological Society, Inc. 457(b) Deferred Compensation Agreement ("Plan") is to provide deferred compensation primarily for a select group of management or highly compensated employees. The number of employees covered under the Plan is one (1). The effective date the Plan is July 1, 2008. The Employer sponsors no other plans of this type.

Date: February 23, 2009

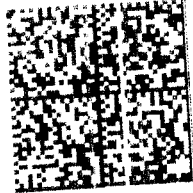
**Fort Wayne Zoological Society, Inc.**

By:   
Michael P. O'Hara  
Title: President



3411 Sherman Boulevard  
Fort Wayne, IN 46808

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RETURN SERVICE REQUESTED  
Administration

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