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LONG & LEVIT LLP

LAW OFFICES OF JENNIFER WONG SUZUKI
SAN FRANCISCO AND LOS ANGELES

Jennifer Wong Suzuki
Partner

Email: jsuzuki@longlevit.com

May 1, 2002

VIA FEDERAL EXPRESS

Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
200 Constitution Avenue NW
Washington, DC 20210

Re: Vitae Architecture Planning Interiors, Inc.
29 CFR 2520.104-23

Dear Sir/Madam:

Enclosed is a Declaration submitted on behalf of Vitae Architecture Planning Interiors, Inc. pursuant to the provisions of section 110 of the Employee Retirement Income Security Act of 1974.

Yours truly,



Jennifer W. Suzuki

Enclosure

DOCS\S7302-001\441686.V1

DECLARATION

I, Paul Hockett, am the President of Vitae·Architecture·Planning·Interiors, Inc. ("Vitae"), and on its behalf, declare that Vitae has adopted a top-hat plan primarily to provide deferred compensation for a select group of its management or highly compensated employees.

As of the date of this Declaration, there are no individuals participating in the plan. The address and IRS employer identification number of Vitae is as follows:

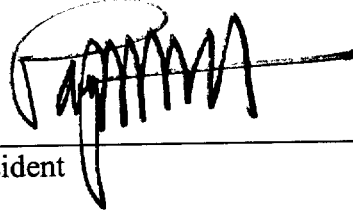
Vitae·Architecture·Planning·Interiors, Inc.
393 Vintage Park Drive, Suite 140
Foster City, CA 94404
EIN 94-3115527

I declare under penalty of perjury that the foregoing is true and correct.

Dated: April 26, 2002

VITAE·ARCHITECTURE·PLANNING·
INTERIORS, INC.

By _____
Its President



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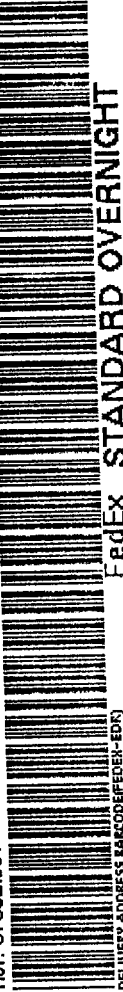
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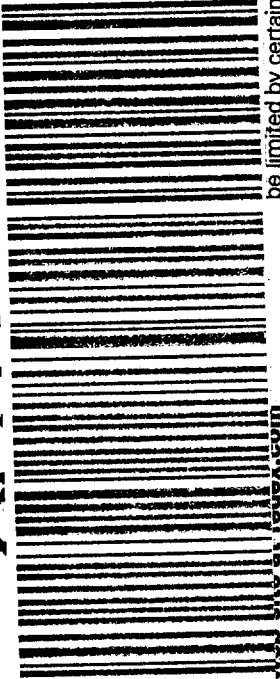
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