

Progress
FOUNDATION
Innovative Mental Health Services

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December 31, 2002

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

Dear Sir or Madame:

This statement is filed under DOL Regulations Section 2520.104-23.

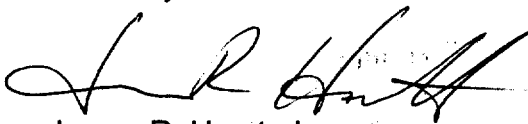
PROGRESS FOUNDATION
368 FELL STREET
SAN FRANCISCO, CA 94102-5144

Employer ID Number : 94-1716828

Effective January 1, 2002, the Employer adopted the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

<u>Plan Name</u>	<u>Number of Participants</u>
Progress Foundation 457(b) Top Hat Fund	1

Sincerely,



James R. Harstad
Administrator

