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Date 28 MARCH 2002

Certified Mail/Return Receipt Requested

Pension and Welfare Benefits Administration
U.S. Department of Labor
200 Constitution Ave. NW
Room N5644
Washington, DC 20210

Top Hat Plan Filing

Re: A plan of deferred compensation sponsored by MARINES' MEMORIAL ASSOCIATION (the "Employer").

Dear Sir or Madam:

The following information is disclosed in order to comply with the reporting and disclosure requirements of the Employee Retirement Income Security Act of 1974 (ERISA), under the alternative method of compliance as set forth by D.O.L. Regulations Sec. 2520.104-23.

1. The above referenced Employer maintains a plan of deferred compensation pursuant to Section 457 of the Internal Revenue Code (the "Plan").
2. The address of the Employer is 409 SUTTER STREET
SAN FRANCISCO, CA 94102
3. The Employer's tax identification number is 94-1055967
4. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. The number of employees is 6

If you require a copy of the plan document or any information, please do not hesitate to contact the undersigned.

Adopting Employer: MARINES' MEMORIAL ASSOCIATION

By: JAMES M. MYATT
MAJ GEN USMC (ret.)

Signed: Jmm Myatt

Title: President and CEO