

 **Di Buduo & De Fendis
Insurance Group**
...an Assurex Partner

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January 23, 2003

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Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

RE: 29 C.F.R. Section 2520.104-23
Alternative Reporting & Disclosure Statement for
Pension Plans for Certain Selected Employees

Ladies and Gentlemen:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in the above Regulation, the following information is provided by the undersigned employer:

DiBuduo & DeFendis, LLC
7030 N. Fruit Avenue
Fresno, CA 93711

Employer Tax Identification No.: 94-1530342

The undersigned employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans: 1

Participants in Plan: 9

Sincerely,

DiBUDUO & DeFENDIS, LLC



Matthew D. DeFendis
Plan Administrator

MDD:dlt



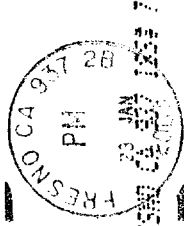
7030 North Fruit Avenue | P.O. Box 5479 | Fresno, California 93755-5479 | (559) 432-0222 | Fax (559) 431-7941
License Number 0243420 | www.dibu.com | E-mail contact@dibu.com

FRESNO | BAKERSFIELD | TAFT | HOLLISTER | MODESTO

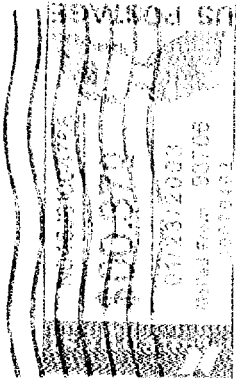


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P.O. Box 5479, Fresno, California 93755-5479



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