

Telephone
(415) 788-3111
Facsimile
(415) 421-2017
Internet
www.truckerhuss.com

TRUCKER ♦ HUSS

A PROFESSIONAL CORPORATION
ATTORNEYS AT LAW

120 Montgomery Street, 23rd Floor
San Francisco, California 94104-4326

U.S. DEPT. OF LABOR
FINRA/PUBLIC DISCLOSURE
02 JUN 21 PM 1:54

Lee A. Trucker
R. Bradford Huss
Charles A. Storke
Barbara B. Creed
Benjamin F. Spater
Nicole A. Diller
Keith A. Dropkin
Julie Burbank
Jennifer M. Peltz
Tiffany N. Santos
Ronald J. Triche
Elizabeth L. Groenewegen
Becky Kukuk
Edward A. Frueh
Mary E. Powell

2520032901446

June 12, 2002

Of Counsel
Deborah Judith Wiener

***CERTIFIED MAIL/
RETURN RECEIPT REQUESTED***

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

Re: ***Industrial Employers and Distributors Association
Eligible Deferred Compensation Plan***

To Whom It May Concern:

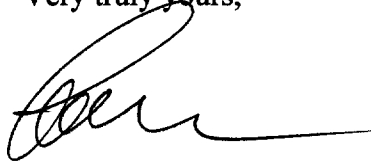
Pursuant to Department of Labor Regulation Section 2520.104-23, please find below a statement concerning an unfunded arrangement maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Employer's Name:	Industrial Employers and Distributors Association
Employer's Address:	Industrial Employers and Distributors Association 2200 Powell Street Emeryville, CA 94608
Employer's EIN:	94-0294755
Name of Plan:	Industrial Employers and Distributors Association Eligible Deferred Compensation Plan
Effective Date of Plan:	June 12, 2002
Number of Such Plans Maintained by the Employer:	1
Number of Employees in the Plan:	6

Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
June 12, 2002
Page 2

The plan described above is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Lee A. Trucker', with a long horizontal flourish extending to the right.

Lee A. Trucker

LAT:bh

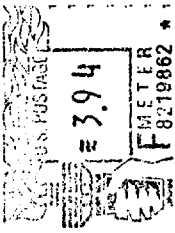
cc: David D. McKenzie

TRUCKER ♦ HUSS
A PROFESSIONAL CORPORATION
ATTORNEYS AT LAW
120 Montgomery Street, 23rd Floor
San Francisco, California 94104-4326

POSTNET MAIL



7001 2510 0002 8340 2298



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

**RETURN RECEIPT
REQUESTED**

