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Date: January 21, 2003

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

Dear Sir or Madam:

This Statement is filed under DOL Regulations 2520.104-23

Employer: EAH

Address: 2169 E Francisco Blvd. Suite B
San Rafael, CA 94901-5531

Employer ID Number: 94-1699153


Effective 01/01/2002, the Employer adopted the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Plan Name

EAH 457 (b) Top Hat Plan

Number of Participants: 3

Sincerely,



Administrator
Peggy Franklin



2169 East Francisco Blvd.
Suite B
San Rafael, CA 94901-5531

CERTIFIED MAIL



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Washington, DC 20010*