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SIDEMAN & BANCROFT LLP

One Embarcadero Center, Eighth Floor
San Francisco, California 94111
Telephone: 415.392.1960
Facsimile: 415.392.0827

U.S. DEPT. OF LABOR
PWSA/PUBLIC DISCLOSURE
02 FEB 20 PM 12:03

January 17, 2002

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
United States Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Re: Meyers, Nave, Riback, Silver & Wilson Deferred
Compensation Plan

To Whom It May Concern:

This letter constitutes a statement described in Department of Labor Regulations Section 2520.104-23(b)(1) regarding the above-referenced plans:

(1) The name and address of the employer is:

Meyers, Nave, Riback, Silver & Wilson,
A Professional Law Corporation
777 Davis Street, Ste. 300
San Leandro, CA 94577

(2) The employer's EIN assigned by the Internal Revenue Service is 94-3050358.

(3) The plan is known as the Meyers, Nave, Riback, Silver & Wilson Deferred Compensation Plan.

(4) The number of employees in the Plan is eighteen.

Please acknowledge receipt of this letter by date-stamping the enclosed copy and returning it in the envelope provided.

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If there are any questions, please contact the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read "Amiran J. Given", written over a horizontal line.

Amiran J. Given
Attorney for Plan Administrator

Enclosures

cc: Nancy H. Schaefer (w/o encl.)

AJG:jef: HC2980\74334.1

