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**GOODELL,
PORTER &
FREDERICKS, LLP****CERTIFIED
PUBLIC
ACCOUNTANTS**RICHARD J. GOODELL, CPA
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January 26, 2002

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

To Whom It May Concern:

The purpose of this letter is to inform you that in 2001 our firm adopted a top-hat plan.
Below is information for your records:

1. Name and address of employer:

Goodell, Porter & Fredericks, LLP
1435 River Park Drive, Suite 400
Sacramento, CA 95815

2. EIN 94-2625780

3. The plan is primarily for the purpose of providing deferred compensation for a select group of management employees.

4. There is one (1) plan in which we have two (2) participants.

We will be happy to provide plan documents to the Department of Labor upon request as required by DOL Reg. 2520.104-23(b).

Very truly yours,

GOODELL, PORTER & FREDERICKS, LLP

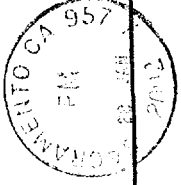


Paul Fredericks
Certified Public Accountant

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Sacramento, CA 95815

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PORTER &
FREDERICKS, LLP**

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