

GIBSON, DUNN & CRUTCHER LLP U.S. DEPT. OF LABOR
PMDA/PUBLIC DISCLOSURE

A REGISTERED LIMITED LIABILITY PARTNERSHIP
INCLUDING PROFESSIONAL CORPORATIONS

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www.gibsondunn.com

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January 2, 2002

(213) 229-7654

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**REGISTERED MAIL
RETURN RECEIPT REQUESTED**

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

Re: *Bixby Land Company Top Hat Plan Filing*

Dear Sir/Madam:

On behalf of Bixby Land Company (EIN 95-0553290), with principal place of business at 4525 Atherton Street, Long Beach, CA 90815-3700, and in perfection of its obligation under Department of Labor Regulation Section 2520.104-23, we do hereby file a statement advising of the adoption, effective December 20, 2001, of a new deferred compensation plan which is an unfunded plan of deferred compensation maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan is entitled the Bixby Land Company Deferred Compensation Agreement and has 1 participant. Bixby Land Company maintains no other deferred compensation plan.


GIBSON, DUNN & CRUTCHER LLP

Pension and Welfare Benefits Administration

January 2, 2002

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Please acknowledge receipt of this letter by endorsing the enclosed copy and returning it to the undersigned in the self-addressed, stamped envelope provided.

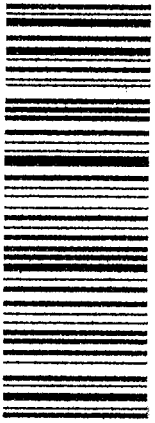
Very truly yours,

David West

DW/jkt

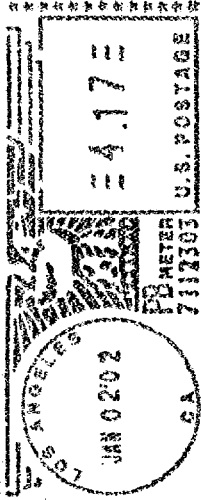
Enclosures

cc: Judith M. Hirsch
Pamela L. Hemminger

CERTIFIED MAIL



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FIRST CLASS MAIL

FROM
GIBSON, DUNN & CRUTCHER LLP
333 South Grand Avenue
Los Angeles, California 90071

Pension and Welfare Benefits Administration
Top Hat Plan Exemption
Room N-5644
US Department of Labor
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