

C. J. SEGERSTROM & SONS
3315 Fairview Road · Costa Mesa, California 92626
Telephone (714) 546-0110

2520040154318

February 14, 1996

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: C.J. Segerstrom & Sons Management Deferred
Compensation Plan

Dear Sir or Madam:

This notice is intended to satisfy the requirements of Department of Labor Regulation Section 2520.104-23 with respect to the above-referenced plan.

The following three companies jointly maintain one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees: (1) C.J. Segerstrom & Sons, a California general partnership, (2) South Coast Plaza, a California general partnership and (3) South Coast Plaza, a California corporation. The name of this plan is the C.J. Segerstrom & Sons Management Deferred Compensation Plan (the "Plan").

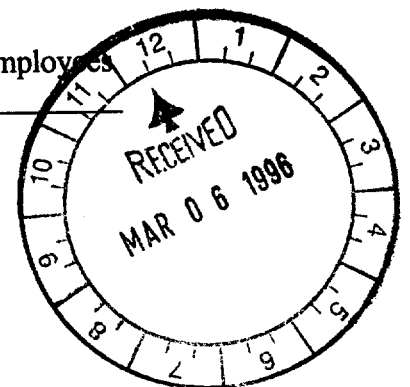
The number of employees in each entity who are participants in the Plan are set forth below:

Company

C.J. Segerstrom & Sons
South Coast Plaza (partnership)
South Coast Plaza (corporation)

Number of Employees
Participating

10
2
4



None of the three companies maintains any other plan of this type.

C. J. SEGERSTROM & SONS

Page 2 - Secretary of Labor - February 14, 1996

95-1877493
The address of C.J. Segerstrom & Sons is 3315 Fairview Road, Costa Mesa, [REDACTED] and its employer identification number is [REDACTED]. The address of South Coast Plaza, a California general partnership, is 3315 Fairview Road, Costa Mesa [REDACTED] and its employer identification number is [REDACTED]. The address of South Coast Plaza, a California corporation, is 3315 Fairview Road, Costa Mesa [REDACTED] and its employer identification number is [REDACTED].

95-2368848
95-6121887
If you have any questions with regard to this matter or require any other information, please let me know.

Very truly yours,



Mark L. Heim
Chief Financial Officer

cc: Linda B. Griffey, Esq.
Joan Edelman