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Office of Employee Benefits
Security Labor Management
Services Administration
U.S. Department of Labor,
Washington, D.C. 20016

To the Secretary of Labor:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title I, Part I, as provided for an unfunded plan for a select group of management or highly compensated employees in DOL Reg. Section 2520.104-23 [29 C.F.R. Section 2520.104-23 (a) (1)], the following information is provided by the undersigned plan administrator:

Employer: SJS ENTERPRISES, INC.

Employer Identification Number: 95-4095061

Address: 638 Camino Del Los Mares
San Clemente, CA 92673

The employer currently maintains One (1) plan primarily for the purpose of providing non-qualified deferred compensation benefits for Participants who are members of a select group of management or who are highly compensated.

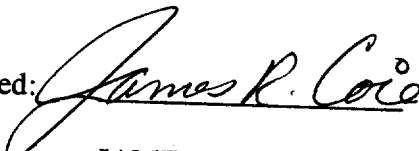
Plan 1, effective 12-01-, 1995, has two (2) participants

Please confirm receipt of this statement by returning a copy in the enclosed, self-addressed envelope.

The employer shall provide a copy of the Agreement to the Secretary of Labor upon request.

Dated: 12-28-95

Signed:



Plan Administrator: JAMES COIE

Title: Plan Administrator