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January 31, 2003

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Pension and Welfare Benefits Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, Suite N-1513
Washington, DC 20210

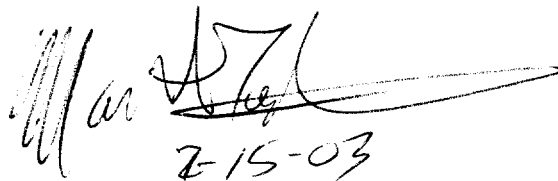
RE: Western Flight Inc. Deferred Compensation Plan

To Whom It May Concern:

- | | |
|------------------------------------|--|
| 1. Employer | Western Flight Inc.
2210 Palomar Airport Road
Carlsbad, CA 92008 |
| 2. Taxpayer Identification Number: | 58-1455146 |
| 3. Top Hat Declaration: | This plan is maintained to benefit a select group of highly compensated employees. |
| 4. Number of Plans: | 1 |
| 5. Number of Participants: | 1 |

Sincerely,

Plan Administrator


2-15-03

Western Flight Inc.
2210 Palomar Airport Road
Carlsbad, CA 92008

08/18

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