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OFFICE OF VICE PRESIDENT FOR ADMINISTRATION

California Institute of the Arts
24700 McBean Parkway
Valencia, California 91355-2397

661 222 2777 tel
661 291 3052 fax
dhouchin@calarts.edu
www.calarts.edu

March 20, 2003

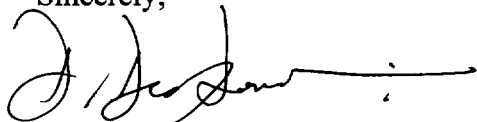
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

RE: EIN 95-6102146

Pension and Welfare Benefits Administration:

California Institute of the Arts (the "Employer") hereby declares that the purpose of the 457(b) Deferred Compensation Plan (the "Plan") is to provide deferred compensation primarily for a select group of management and highly compensated employees. The number of employees currently covered under the Plan is fourteen. The Employer maintains no other unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b).

Sincerely,



D. Dean Houchin
Vice President for Administration
Plan Administrator

DDH/sf

California Institute of the Arts
24700 McBean Parkway
Valencia, CA 91355

REGISTERED MAIL



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**RETURN RECEIPT
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