

# Long Beach Day Nursery

1548 Chestnut Avenue • Long Beach, CA 90813 • (562) 591-0509 • Fax (562) 599-8262

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December 15, 2003

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Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
US Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

To Whom It May Concern:

In accordance with 29 CFR Section 2520.104-23 of the Department of Labor Regulations, which provides an alternative method for complying with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, you are hereby notified that Long Beach Day Nursery maintains the **Eligible 457(b) Deferred Compensation Plan** for the purpose of providing deferred compensation for Patrice Wong, Executive Director of the Nursery, and that all benefits provided by the Eligible 457(b) Deferred Compensation Plan are paid as needed solely from the general assets of Long Beach Day Nursery.

Long Beach Day Nursery's Federal Identification Number is 95-1643333. The Eligible 457(b) Deferred Compensation Plan covers one (1) participant. Long Beach Day Nursery maintains only one Eligible 457(b) Deferred Compensation Plan. Mutual of America is Administrator for the Long Beach Day Nursery's Eligible 457(b) Deferred Compensation Plan.

Please do not hesitate to contact me if you have any questions or concerns,

Sincerely,



Daphne Ching-Jackson  
First Vice President of Personnel  
Long Beach Day Nursery

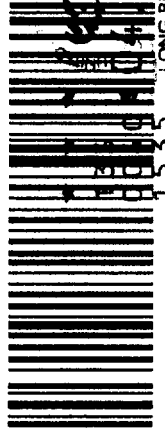


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1548 Chestnut Avenue, Long Beach, CA 90813



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