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STATEMENT

This statement is filed under the provisions of 29 CFR 2520.104-23 as the alternative filing for unfunded or insured pension plans maintained by the employer for a select group of management or highly compensated employees. The following information about the employer is submitted:


Quinn Group, Inc.  
P.O. Box 12625  
Fresno, CA 93778

EIN: 94-2167334

I declare that Quinn Group, Inc. maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Quinn Group, Inc. maintains one plan, currently covering less than twenty participants. Quinn Group, Inc. will provide copies of the plan documents to the Secretary upon request as required under Section 104(a)(1) of ERISA.

Quinn Group, Inc.

By:



Lee Henriksen  
Corporate Secretary

January 15, 2004

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: Quinn Group, Inc.**  
**EIN No.: 94-2167334**

Dear Madam or Sir:

Pursuant to 29 CFR 2520.104-23, enclosed is the alternative filing for Quinn Group, Inc.'s unfunded pension plan covering a select group of management or highly compensated employees. This statement is being filed within 120 days of plan adoption.

If you have questions, please contact the undersigned.

Very truly yours,  
Quinn Group, Inc



Lee Henriksen  
Corporate Secretary

**QUINN**



Quinn Group, Inc.  
Post Office Box  
Fresno, California



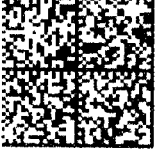
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