

STATEMENT FOR TOP HAT PLAN EXEMPTION

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

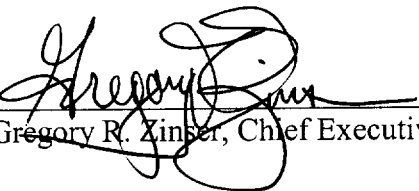
2520040763845

FROM: Vista Hill Foundation
EIN 95-1944230
8787 Complex Drive, Suite 200
San Diego, CA 92123

RE: Vista Hill Foundation Section 457(b) Deferred Compensation Plan

Pursuant to Labor Regulation 2520.104-23, the above-referenced sponsor hereby notifies the Department of Labor that it maintains a plan providing deferred compensation for the benefit of a select group of management or highly compensated employees, and that the total number of employees participating in such plan is 32.

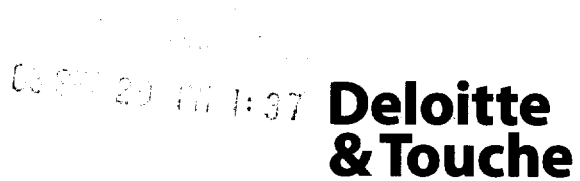
Vista Hill Foundation

by:  9/8/03

Gregory R. Zinser, Chief Executive Officer

Deloitte & Touche LLP
Tax Services
Suite 1900
701 "B" Street
San Diego, California 92101-8198

Tel: (619) 232-6500
Fax: (619) 237-1755
www.deloitte.com



Certified Mail, Return Receipt Requested

September 18, 2003

U.S. Department of Labor
Pension & Welfare Benefits Administration
Room N-5644
200 Constitution Avenue, N.W.
Washington, DC 20210
Attn: Top Hat Plan Exemption

Dear Sir or Madam:

Enclosed is the Statement for Top Hat Plan Exemption on behalf of our client, Vista Hill Foundation. We are filing this form with you pursuant to Labor Regulation §2520.104-23.

Please call me at (619) 237-6597 if you have any questions.

Very truly yours,

A handwritten signature in black ink that reads 'Kenneth E. Bonus'.

Kenneth E. Bonus
Director, Global Employment & Individual Solutions

Enclosure

cc: Greg Zinser (w/o enc.)

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Deloitte & Touche LLP
Suite 1900
701 'B' Street
San Diego, California 92101-8198

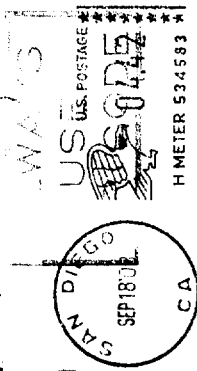
**Deloitte
& Touche**

**RETURN RECEIPT
REQUESTED**

CERTIFIED MAIL



7000 1670 0009 9549 3855



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Washington, DC 20210
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