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SUGIMURA & ASSOCIATES/ARCHITECTS

Architecture • Planning • Interiors • Landscape/Irrigation

PRINCIPALS

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ASSOCIATES

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Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue
Washington, DC 21210

Gentlemen:

In compliance with Department of Labor Regulation 2520.104-23, we are filing the following disclosure statement regarding the unfunded compensation plan maintained by Sugimura & Associates/Architects, Inc., a corporation organized under the laws of the State of California for the benefit of certain key employees:

Employer Name: Sugimura & Associates/Architects, Inc.

Employer Address: 2155 South Bascom Avenue, Suite 200
Campbell, CA 95008

Employer Identification Number: 77-0111305

Under penalties of perjury, I declare that the Corporation named herein maintains one unfunded plan for the benefit of a select group of employees totalling five. The primary purpose of this plan is to provide deferred compensation for the select group of employees.

A copy of this plan is available upon request.

Sugimura & Associates/Architects, Inc.

(Name of Employer)

(Signature of authorized officer)

Gene M. Sugimura

(Name of authorized officer)

President

(Title of authorized officer)