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**GARDNER AND QUAN
INCORPORATED**

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Newport Beach, California 92660
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Transmittal

To: Secretary of Labor

Company: U.S. Department of Labor

From: David H. Gardner, Esq.

Date: February 11, 1998

Re: Westview Vocational Services

cc:

Enclosures: Statement Re Alternative Method of Compliance for Pension Plans for
Certain Selected Employees.

- For your review
- For your files
- Pursuant to your request
- Please sign and return

Comments: Please acknowledge receipt on the enclosed copy and return it to our office for our records.

STATEMENT RE ALTERNATIVE METHOD OF COMPLIANCE FOR
PENSION PLANS FOR CERTAIN SELECTED EMPLOYEES

REGULATION SECTION 2520.104-23

Name of Employer: Westview Vocational Services

Address: 1655 South Euclid Street
Anaheim, California 92802-2406

Employer Identification No.: 33-0172518

Number of Plans: 1

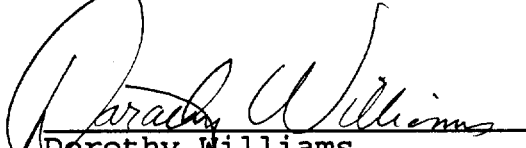
Number of Employees in Plan: 24

Declaration:

The undersigned employer maintains the plan described above primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Date: 9 February 1998

WESTVIEW VOCATIONAL SERVICES

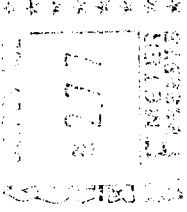
By: 
Dorothy Williams
Chief Financial Officer

LAW OFFICES
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NEWPORT BEACH, CALIFORNIA 92660

CERTIFIED

Z 779 548 935

MAIL



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.