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EMPLOYEE BENEFITS LAW

CHANG
HALLISEY &
RUTHENBERG
LAW CORPORATION

8880 Cal Center Drive
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Sacramento, CA 95826
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September 17, 1992

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: Central California Appellate Program
Employee Non-Qualified Deferred Compensation Plan

Dear Sir or Madam:

Pursuant to Department of Labor regulation section 2520.104-23, as authorized by section 110 of ERISA, I am filing this notice on behalf of Central California Appellate Program Employee Non-Qualified Deferred Compensation Plan with respect to the above-referenced, unfunded deferred compensation plan. Please be advised that:

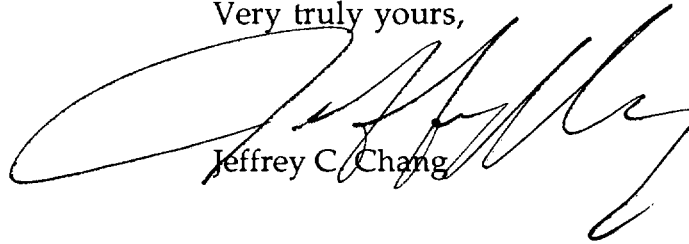
1. The employer is Central California Appellate Program located at 2407 J Street, Suite 301, Sacramento, California 95816.
2. The employer's employer identification number is 68-0117367.
3. The employer maintains the Employee Non-Qualified Deferred Compensation Plan as a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Top Hat Plan Exemption
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4. The employer maintains one (1) such plan and the plan covers four (4) employees.

If you need any additional information with respect to the plan, please contact the undersigned.

Very truly yours,



Jeffrey C. Chang

JCC:clm

cc: Mark Cutler



EMPLOYEE BENEFITS LAW

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8880 Cal Center Drive
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September 17, 1992

MF 2750

Federal Express
Return Receipt Requested

U. S. Department of Labor
Pension and Welfare Benefits Administration
Room N-5638
200 Constitution Avenue, N.W.
Washington, D.C. 20210

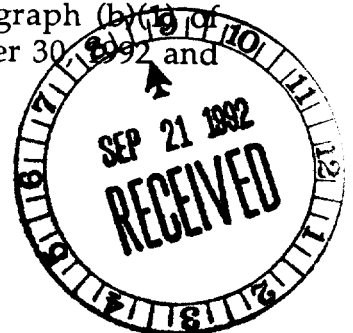
Re: Central California Appellate Program
Employee Non-Qualified Deferred Compensation Plan

Dear Sir or Madam:

Reference is made to the Department's Notice on Civil Penalty Relief for Top-Hat Plans and Late Filers dated July 24, 1992 (the "Notice"). Pursuant to the Notice I am filing on behalf of Central California Appellate Program, with respect to the above-referenced, unfunded deferred compensation plan the following:

1. "Top-Hat" statement, described in section 2520.104-23 for the above-reference plan; and
2. The plan sponsor's check in the amount of \$1,000 made payable to the Department of Labor.

The plan sponsor has decided to avail itself of the civil penalty relief described in the Notice, with respect to the above-referenced unfunded deferred compensation plan, by filing the statement described in paragraph (b)(1) of section 2520.104-23 with the Department on or before September 30, 1992, and the specified civil penalty of \$1,000.

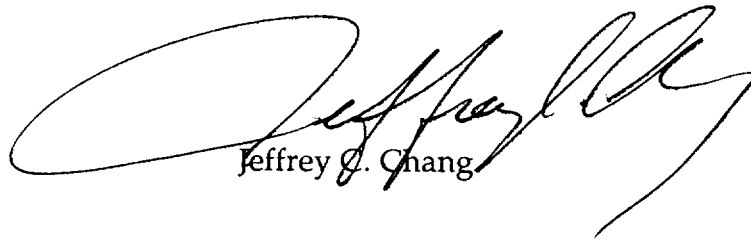


CHANG , HALLISEY & RUTHENBERG

U. S. Department of Labor
Pension and Welfare Benefits Administration
September 17, 1992
Page 2

If there are any questions with regard to this matter, please contact the undersigned.

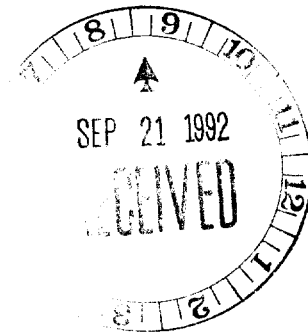
Very truly yours,

A handwritten signature in black ink, appearing to read "Jeffrey Q. Chang". The signature is fluid and cursive, with a large initial "J" and a long, sweeping underline.

Jeffrey Q. Chang

JCC:clm
Enclosure
cc: Mark Cutler

17F2750





QUESTIONS? CALL 800-238-5355 TOLL FREE.

2198668872

ORIGINAL PACKAGE TRACKING NUMBER

2198668872

RECIPIENT'S COPY

From (Your Name) Please Print: Jeffrey C. Chang, Esq. (916) 362-5558
 To (Recipient's Name) Please Print: U. S. Department of Labor
 Your Phone Number (Very Important): (916) 362-5558
 Recipient's Phone Number (Very Important):
 Department/Floor No.:
 Street Address: 200 Constitution Avenue, N.W., Room N-516
 City: Washington, D.C. 20210
 State: ZIP Required: 20210
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3 PAYMENT: Bill Sender Bill Recipient's FedEx Acct No. 3 Bill 3rd Party FedEx Acct No. 4 Bill Credit Card

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 11 YOUR PACKAGING
 12 FEDEX LETTER
 13 FEDEX PAK
 14 FEDEX BOX
 15 FEDEX TUBE
 Economy Two-Day (Delivery by second business day):
 30 ECONOMY
 Standard Overnight (Delivery by next business afternoon):
 51 YOUR PACKAGING
 52 FEDEX LETTER
 53 FEDEX PAK
 54 FEDEX BOX
 55 FEDEX TUBE
 Government Overnight (Restricted to authorized users only):
 46 GOVT LETTER
 47 GOVT PACKAGE
 Freight Service (Use Extra Large if any package over 150 lbs):
 70 OVERNIGHT FREIGHT
 80 TWO-DAY FREIGHT

5 DELIVERY AND SPECIAL HANDLING (Check services required):
 1 HOLD FOR PICK-UP (Fill in Box #)
 2 DELIVER WEEKDAY
 3 DELIVER SATURDAY (Extra charge)
 4 DANGEROUS GOODS (Extra charge)
 5 DRY ICE
 6 OTHER SPECIAL SERVICE
 7 SATURDAY PICK-UP (Extra charge)
 8 HOLIDAY DELIVERY (if ordered) (Extra charge)

6 DIM SHIPMENT (Chargeable Weight):
 Total Total lbs
 DIM SHIPMENT (Chargeable Weight) lbs
 Received At: Regular Stop 3 Drop Box 4 BSC 5 Station 6

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 Date/Time Received: [Date/Time]
 FedEx Employee Number: [Number]
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